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# PANAMA

## CUSTOMS TARIFF <sup>(\*)</sup>

### General rules for the interpretation of the Harmonized System

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
  - a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
  - b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - c) When goods cannot be classified by reference to 3 a) or 3 b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
  - b) Subject to the provisions of Rule 5 a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

<sup>(\*)</sup> Customs Tariff: 2011.

## SECTION I LIVE ANIMALS; ANIMAL PRODUCTS

### NOTES

- 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.
- Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

### COMMENT

- The expression “pure-bred” applies only to animals certified as such by an official institution in the country of origin, the certificate must be verified and approved by the Ministry of Agricultural Development.

## CHAPTER 1 LIVE ANIMALS

### NOTE

- This Chapter covers all live animals except:
  - fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306 or 0307;
  - cultures of micro-organisms and other products of heading 3002; and
  - animals of heading 9508.

### ADDITIONAL NOTE

- The expression “pure-bred” applies only to animals certified as such by an official institution in the country of origin, the certificate must be verified and approved by the Ministry of Agricultural Development.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>01.01</b>	<b>Live horses, asses, mules and hinnies:</b>		
0101.10	- Pure-bred breeding animals:		
0101.10.10	- - Horses	FREE	-
0101.10.90	- - Other	15%	-
0101.90	- Other:		
	- - Pure-bred horses:		
0101.90.11	- - - Male horses 2 years old or more	FREE	-
0101.90.12	- - - Female horses 2 years old or more	FREE	-
0101.90.13	- - - Male horses less than 2 years old	FREE	-
0101.90.14	- - - Female horses less than 2 years old	FREE	-
0101.90.20	- - Other horses	FREE	-
0101.90.90	- - Other	15%	-
<b>01.02</b>	<b>Live bovine animals:</b>		
0102.10	- Pure-bred breeding animals:		
0102.10.10	- - Buffaloes	0.6%	-
0102.10.90	- - Other	FREE	-
0102.90	- Other:		
	- - Domesticated, pure-bred:		
0102.90.11	- - - For bullfighting	15%	-
0102.90.19	- - - Other	15%	-
0102.90.20	- - Domesticated, other than pure-bred	15%	-
0102.90.90	- - Other	15%	-
<b>01.03</b>	<b>Live swine:</b>		
0103.10.00	- Pure-bred breeding animals	0.6%	-
	- Other:		
0103.91	- - Weighing less than 50 kg:		
0103.91.10	- - - Domesticated	15%	-
0103.91.90	- - - Other	15%	-
0103.92	- - Weighing 50 kg or more:		
0103.92.10	- - - Domesticated	15%	-
0103.92.90	- - - Other	15%	-
<b>01.04</b>	<b>Live sheep and goats:</b>		
0104.10	- Sheep:		
0104.10.10	- - Pure-bred	FREE	-
0104.10.90	- - Other	15%	-
0104.20	- Goats:		
0104.20.10	- - Pure-bred	FREE	-
0104.20.90	- - Other	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>01.05</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:</b>		
	- Weighing not more than 185 g:		
0105.11	- - Fowls of the species <i>Gallus domesticus</i> :		
0105.11.10	- - - Breeding stocks for laying or for meat production	FREE	-
0105.11.90	- - - Other	FREE	-
0105.12.00	- - Turkeys	FREE	-
0105.19.00	- - Other	FREE	-
	- Other:		
0105.94	- - Fowls of the species <i>Gallus domesticus</i> :		
0105.94.10	- - - Pure-bred for fighting	15%	-
0105.94.90	- - - Other	15%	-
0105.99.00	- - Other	15%	-
<b>01.06</b>	<b>Other live animals:</b>		
	- Mammals:		
0106.11.00	- - Primates	15%	-
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); manatees and dugongs (mammals of the order <i>Sirenia</i> )	15%	-
0106.19.00	- - Other	15%	-
0106.20	- Reptiles (including snakes and turtles):		
0106.20.10	- - Tortoises and turtles	15%	-
0106.20.90	- - Other	15%	-
	- Birds:		
0106.31.00	- - Birds of prey	15%	-
0106.32.00	- - <i>Psittaciformes</i> (including parrots, parakeets, macaws and cockatoos)	15%	-
0106.39	- - Other:		
0106.39.10	- - - Pigeons	15%	-
0106.39.90	- - - Other	15%	-
0106.90	- Other:		
0106.90.10	- - Bees	FREE	-
0106.90.20	- - Animals of a kind used primarily for human consumption	15%	-
0106.90.90	- - Other	15%	-



## CHAPTER 2 MEAT AND EDIBLE MEAT OFFAL

### NOTE

1. This Chapter does not cover:
  - a) products of the kinds described in headings 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
  - b) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
  - c) animal fat, other than products of heading 0209 (Chapter 15).

### ADDITIONAL NOTES

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997 and Act No. 26, 4 June 2001, Official Gazette No. 24.317, 6 June 2001, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
0203.11.10	60%	60%	60%
0203.11.20	60%	60%	60%
0203.12.10	70%	70%	70%
0203.12.90	70%	70%	70%
0203.19.10	70%	70%	70%
0203.19.20	70%	70%	70%
0203.19.90	70%	70%	70%
0203.21.10	70%	70%	70%
0203.21.20	70%	70%	70%
0203.22.10	70%	70%	70%
0203.22.90	70%	70%	70%
0203.29.10	70%	70%	70%
0203.29.20	70%	70%	70%
0203.29.90	70%	70%	70%
0207.13.19	260%	260%	260%
0207.14.19	260%	260%	260%
0210.11.19	70%	70%	70%
0210.11.90	70%	70%	70%
0210.19.10	70%	70%	70%
0210.19.29	70%	70%	70%
0210.19.90	70%	70%	70%

2. Minced meat containing fat and fat presented with meat attached, in any proportion, are classified with the respective meat.
3. Together with the proposed code and description of goods columns for national subdivisions of heading 0207, added in order to facilitate the correct application of tariff classification criteria, thereby avoiding confusion, customs duty evasion or trade distortions likely to adversely affect national poultry production, the following National Notes are also introduced.
  - a) The term "poultry not cut in pieces" means the body of the animal with or without the head, with or without feathers, with or without viscera, guts or other meat offal.
  - b) The term "cuts" means cuts, parts and pieces, whether separate or joined together.
  - c) Combinations of cuts and meat offal are to be classified as if they were cuts, whether presented joined together or not.
  - d) Common trade names for the goods of subdivisions 0207 13 13; 0207 14 13; 0207 26 13 and 0207 27 13, include, but are not limited to the following:
 

In Spanish: "Cuadriles", "Cuadriles", "Muslo encuentro", "Cuartos Traseros", "Cuartos Inferiores", "Muslo", "Pierna", "Muslo y Pierna", "Mitades traseras de pollo".

In English: "Thigh", "Drumstick", "Leg", "Leg Quarters", "Chicken Hind Halves", "Back Half (Saddle)", "Rear Poultry Halves".

In Portuguese: "Sobrecoxa", "Coxa" "Coxa c/ sobrecoxa"
  - e) Combinations of cuts of different kinds of the poultry of heading 0105, whether or not combined with meat offal, containing cuts of fowls of the species *Gallus domesticus*, are to be classified with the respective cuts of fowls of the species *Gallus domesticus*.
  - f) Poultry not cut in pieces, meat or meat offal thereof, merely preserved or salted and then frozen, containing 1.2% or less by weight of salt, are classified with the respective frozen products according to type.

- g) Poultry not cut in pieces, meat or meat offal thereof, fresh, chilled or frozen and then sprinkled with salt are classified with the respective frozen products according to type.

#### ADDITIONAL COMMENT

1. In accordance with Act No. 7, 2 April 1993 (amended by Articles 15, 16 and 17 of Act No. 28, 20 June 1995), only poultry products that are healthy and fit for human consumption pursuant to the regulations and provisions prescribed for this purpose by the Ministry of Health and the Ministry of Agricultural Development shall be imported into the Republic of Panama.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>02.01</b>	<b>Meat of bovine animals, fresh or chilled:</b>		
0201.10.00	- Carcasses and half-carcasses	15%	-
0201.20.00	- Other cuts with bone in	30%	-
0201.30.00	- Boneless	30%	-
<b>02.02</b>	<b>Meat of bovine animals, frozen:</b>		
0202.10.00	- Carcasses and half-carcasses	15%	-
0202.20.00	- Other cuts with bone in	30%	-
0202.30.00	- Boneless	25%	-
<b>02.03</b>	<b>Meat of swine, fresh, chilled or frozen:</b>		
	- Fresh or chilled:		
0203.11	- - Carcasses and half-carcasses:		
0203.11.10	- - - Carcasses	60%	-
0203.11.20	- - - Half-carcasses	60%	-
0203.12	- - Hams, shoulders and cuts thereof, with bone in:		
0203.12.10	- - - Hams and cuts thereof	70%	-
0203.12.90	- - - Other	70%	-
0203.19	- - Other:		
0203.19.10	- - - Cuts, with bone in or boneless	70%	-
0203.19.20	- - - Hams, shoulders and cuts thereof, boned	70%	-
0203.19.90	- - - Other	70%	-
	- Frozen:		
0203.21	- - Carcasses and half-carcasses:		
0203.21.10	- - - Carcasses	70%	-
0203.21.20	- - - Half-carcasses	70%	-
0203.22	- - Hams, shoulders and cuts thereof, with bone in:		
0203.22.10	- - - Hams and cuts thereof	70%	-
0203.22.90	- - - Other	70%	-
0203.29	- - Other:		
0203.29.10	- - - Cuts, with bone in or boneless	70%	-
0203.29.20	- - - Hams, shoulders and cuts thereof, boned	70%	-
0203.29.90	- - - Other	70%	-
<b>02.04</b>	<b>Meat of sheep or goats, fresh, chilled or frozen:</b>		
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15%	-
	- Other meat of sheep, fresh or chilled:		
0204.21.00	- - Carcasses and half-carcasses	15%	-
0204.22.00	- - Other cuts with bone in	15%	-
0204.23.00	- - Boneless	15%	-
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15%	-
	- Other meat of sheep, frozen:		
0204.41.00	- - Carcasses and half-carcasses	15%	-
0204.42.00	- - Other cuts with bone in	15%	-
0204.43.00	- - Boneless	15%	-
0204.50.00	- Meat of goats	15%	-
<b>0205.00.00</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen</b>	15%	-
<b>02.06</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:</b>		
0206.10.00	- Of bovine animals, fresh or chilled	15%	-
	- Of bovine animals, frozen:		
0206.21.00	- - Tongues	10%	-
0206.22.00	- - Livers	FREE	-
0206.29.00	- - Other	15%	-
0206.30.00	- Of swine, fresh or chilled	10%	-
	- Of swine, frozen:		
0206.41.00	- - Livers	10%	-
0206.49.00	- - Other	FREE	-
0206.80.00	- Other, fresh or chilled	15%	-
0206.90.00	- Other, frozen	15%	-
<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen:</b>		
	- Of fowls of the species <i>Gallus domesticus</i> :		
0207.11.00	- - Not cut in pieces, fresh or chilled	15%	-
0207.12.00	- - Not cut in pieces, frozen	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0207.13	-- Cuts and offal, fresh or chilled:		
	--- Cuts, excluding offal:		
0207.13.11	---- Breasts, whether or not boneless	15%	-
0207.13.12	---- Minced meat or meat paste	15%	-
0207.13.13	---- Thighs and leg quarters, joined together or separated, whether or not cut into smaller pieces	260%	-
0207.13.14	---- Assortments of cuts, joined together or separated, whether or not including cuts of subdivision 0207 13 13 or meat offal	260%	-
0207.13.15	---- Wings	15%	-
0207.13.19	---- Other	260%	-
	--- Offal:		
0207.13.21	---- Livers	15%	-
0207.13.29	---- Other	15%	-
0207.14	-- Cuts and offal, frozen:		
	--- Cuts, excluding offal:		
0207.14.11	---- Breasts, whether or not boneless	15%	-
0207.14.12	---- Minced meat or meat paste	15%	-
0207.14.13	---- Thighs and leg quarters, joined together or separated, whether or not cut into smaller pieces	260%	-
0207.14.14	---- Assortments of cuts, joined together or separated, whether or not in pieces, which include cuts of subdivision 0207 14 13	260%	-
0207.14.15	---- Wings	15%	-
0207.14.19	---- Other	260%	-
	--- Offal:		
0207.14.21	---- Livers	15%	-
0207.14.29	---- Other	15%	-
	- Of turkeys:		
0207.24.00	-- Not cut in pieces, fresh or chilled	15%	-
0207.25.00	-- Not cut in pieces, frozen	15%	-
0207.26	-- Cuts and offal, fresh or chilled:		
	--- Cuts, excluding offal:		
0207.26.11	---- Breasts, whether or not boneless	15%	-
0207.26.12	---- Minced meat or meat paste	15%	-
0207.26.13	---- Thighs and leg quarters, joined together or separated, whether or not cut into smaller pieces (excluding minced meat or meat paste)	15%	-
0207.26.14	---- Assortments of cuts, joined together or separated, whether or not in pieces, which include cuts of subdivision 0207 26 13 (excluding minced meat or meat paste)	15%	-
0207.26.15	---- Wings	15%	-
0207.26.19	---- Other cuts	15%	-
	--- Offal:		
0207.26.21	---- Livers	15%	-
0207.26.29	---- Other	15%	-
0207.27	-- Cuts and offal, frozen:		
	--- Cuts, excluding offal:		
0207.27.11	---- Breasts, whether or not boneless	15%	-
0207.27.12	---- Minced meat or meat paste	15%	-
0207.27.13	---- Thighs and leg quarters, joined together or separated, whether or not cut into smaller pieces (excluding minced meat or meat paste)	15%	-
0207.27.14	---- Assortments of cuts, joined together or separated, whether or not in pieces, which include cuts of subdivision 0207 27 13 (excluding minced meat or meat paste)	15%	-
0207.27.15	---- Wings	15%	-
0207.27.19	---- Other cuts	15%	-
	--- Offal:		
0207.27.21	---- Livers	15%	-
0207.27.29	---- Other	15%	-
	- Of ducks, geese or guinea fowls:		
0207.32	-- Not cut in pieces, fresh or chilled:		
0207.32.10	--- Of ducks	15%	-
0207.32.90	--- Other	15%	-
0207.33	-- Not cut in pieces, frozen:		
0207.33.10	--- Of ducks	15%	-
0207.33.90	--- Other	15%	-
0207.34.00	-- Fatty livers, fresh or chilled	15%	-
0207.35	-- Other, fresh or chilled:		
	--- Of ducks:		
0207.35.11	---- Cuts, excluding offal	15%	-
0207.35.19	---- Other (offal)	15%	-
	--- Of geese or guinea fowl:		
0207.35.21	---- Cuts, excluding offal	15%	-
0207.35.29	---- Other (offal)	15%	-
0207.36	-- Other, frozen:		
	--- Of ducks:		
0207.36.11	---- Cuts	15%	-
0207.36.19	---- Other (offal)	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0207.36.21	--- Of geese or guinea fowl:	15%	-
0207.36.29	---- Cuts, excluding offal	15%	-
	---- Other (offal)		-
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen:</b>		
0208.10	- Of rabbits or hares:		
0208.10.10	-- Meat	15%	-
0208.10.90	-- Offal	15%	-
0208.30.00	- Of primates	15%	-
0208.40.00	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )	15%	-
0208.50.00	- Of reptiles (including snakes and turtles)	15%	-
0208.90.00	- Other	15%	-
<b>0209.00</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:</b>		
	- Fresh, chilled or frozen:		
0209.00.11	-- Back fat	15%	-
0209.00.12	-- Other pig fat	15%	-
0209.00.19	-- Other	15%	-
	- Salted, in brine, dried or smoked:		
0209.00.21	-- Pig fat	15%	-
0209.00.29	-- Other	15%	-
<b>02.10</b>	<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:</b>		
	- Meat of swine:		
0210.11	-- Hams, shoulders and cuts thereof, with bone in:		
	--- Hams:		
0210.11.11	---- Salt-cured ham, naturally dried for a minimum of ten (10) months ("Serrano" kind)	15%	-
0210.11.19	---- Other	70%	-
0210.11.90	--- Other	70%	-
0210.12.00	-- Bellies (streaky) and cuts thereof	15%	-
0210.19	-- Other:		
0210.19.10	--- Pork ribs	70%	-
	--- Hams, boneless:		
0210.19.21	---- Salt-cured ham, naturally dried for a minimum of ten (10) months ("Serrano" kind)	15%	-
0210.19.29	---- Other	70%	-
0210.19.90	--- Other	70%	-
0210.20.00	- Meat of bovine animals	15%	-
	- Other, including edible flours and meals of meat or meat offal:		
0210.91	-- Of primates:		
0210.91.10	--- Meat	15%	-
0210.91.20	--- Offal	10%	-
0210.91.90	--- Other	10%	-
0210.92	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ):		
0210.92.10	--- Meat	15%	-
0210.92.20	--- Offal	10%	-
0210.92.90	--- Other	10%	-
0210.93	-- Of reptiles (including snakes and turtles):		
0210.93.10	--- Meat	15%	-
0210.93.20	--- Offal	10%	-
0210.93.90	--- Other	10%	-
0210.99	-- Other:		
0210.99.10	--- Meat	15%	-
	--- Offal:		
0210.99.21	---- Of goose liver, salted, in brine, dried or smoked	15%	-
0210.99.29	---- Other	FREE	-
0210.99.90	--- Other	10%	-

### CHAPTER 3

#### FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

#### NOTES

1. This Chapter does not cover:
  - a) mammals of heading 0106;
  - b) meat of mammals of heading 0106 (heading 0208 or 0210);
  - c) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 2301); or
  - d) caviar or caviar substitutes prepared from fish eggs (heading 1604).
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.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>03.01</b>	<b>Live fish:</b>		
0301.10.00	- Ornamental fish	10%	-
	- Other live fish:		
0301.91.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	15%	-
0301.92.00	-- Eels ( <i>Anguilla</i> spp.)	10%	-
0301.93.00	-- Carp	10%	-
0301.94.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	15%	-
0301.95.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	15%	-
0301.99.00	-- Other	15%	-
<b>03.02</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304:</b>		
	- Salmonidae, excluding livers and roes:		
0302.11.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	15%	-
0302.12.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	5%	-
0302.19.00	-- Other	15%	-
	- 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:		
0302.21.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	15%	-
0302.22.00	-- Plaice ( <i>Pleuronectes platessa</i> )	15%	-
0302.23.00	-- Sole ( <i>Solea</i> spp.)	15%	-
0302.29.00	-- Other	15%	-
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
0302.31.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	15%	-
0302.32.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	15%	-
0302.33.00	-- Skipjack or stripe-bellied bonito	15%	-
0302.34.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	15%	-
0302.35.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	15%	-
0302.36.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	15%	-
0302.39.00	-- Other	FREE	-
0302.40.00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	15%	-
0302.50.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	15%	-
	- Other fish, excluding livers and roes:		
0302.61.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	15%	-
0302.62.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	15%	-
0302.63.00	-- Coalfish ( <i>Pollachius virens</i> )	15%	-
0302.64.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	15%	-
0302.65.00	-- Dogfish and other sharks	15%	-
0302.66.00	-- Eels ( <i>Anguilla</i> spp.)	15%	-
0302.67.00	-- Swordfish ( <i>Xiphias gladius</i> )	15%	-
0302.68.00	-- Toothfish ( <i>Dissostichus</i> spp.)	15%	-
0302.69.00	-- Other	15%	-
0302.70.00	- Livers and roes	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>03.03</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading 0304:</b>		
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:		
0303.11.00	-- Red salmon ( <i>Oncorhynchus nerka</i> )	5%	-
0303.19.00	-- Other	5%	-
	- Other salmonidae, excluding livers and roes:		
0303.21.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	15%	-
0303.22.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	5%	-
0303.29.00	-- Other	15%	-
	- 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:		
0303.31.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	15%	-
0303.32.00	-- Plaice ( <i>Pleuronectes platessa</i> )	15%	-
0303.33.00	-- Sole ( <i>Solea spp.</i> )	15%	-
0303.39.00	-- Other	15%	-
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
0303.41.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	15%	-
0303.42.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	15%	-
0303.43.00	-- Skipjack or stripe-bellied bonito	15%	-
0303.44.00	-- Bigeye tunas ( <i>Thunnus obesus</i> )	15%	-
0303.45.00	-- Bluefin tunas ( <i>Thunnus thynnus</i> )	15%	-
0303.46.00	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	15%	-
0303.49.00	-- Other	15%	-
	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:		
0303.51.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10%	-
0303.52.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	15%	-
	- Swordfish ( <i>Xiphias gladius</i> ), ( <i>Dissostichus spp.</i> ), excluding livers and roes:		
0303.61.00	-- Swordfish ( <i>Xiphias gladius</i> )	15%	-
0303.62.00	-- Toothfish ( <i>Dissostichus spp.</i> )	15%	-
	- Other fish, excluding livers and roes:		
0303.71.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	15%	-
0303.72.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	15%	-
0303.73.00	-- Coalfish ( <i>Pollachius virens</i> )	15%	-
0303.74.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	10%	-
0303.75.00	-- Dogfish and other sharks	15%	-
0303.76.00	-- Eels ( <i>Anguilla spp.</i> )	15%	-
0303.77.00	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	15%	-
0303.78.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	8%	-
0303.79.00	-- Other	15%	-
0303.80.00	- Livers and roes	15%	-
<b>03.04</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:</b>		
	- Fresh or chilled:		
0304.11.00	-- Swordfish ( <i>Xiphias gladius</i> )	15%	-
0304.12.00	-- Toothfish ( <i>Dissostichus spp.</i> )	15%	-
0304.19.00	-- Other	15%	-
	- Frozen fillets:		
0304.21.00	-- Swordfish ( <i>Xiphias gladius</i> )	15%	-
0304.22.00	-- Toothfish ( <i>Dissostichus spp.</i> )	15%	-
0304.29.00	-- Other	15%	-
	- Other:		
0304.91.00	-- Swordfish ( <i>Xiphias gladius</i> )	15%	-
0304.92.00	-- Toothfish ( <i>Dissostichus spp.</i> )	15%	-
0304.99.00	-- Other	15%	-
<b>03.05</b>	<b>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:</b>		
	- Flours, meals and pellets of fish, fit for human consumption	15%	-
0305.10.00	- Livers and roes, dried, smoked, salted or in brine	15%	-
0305.20.00	- Fish fillets, dried, salted or in brine, but not smoked:		
0305.30	-- Cod	10%	-
0305.30.10	-- Other	10%	-
0305.30.90	- Smoked fish, including fillets:		
0305.41.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	5%	-
0305.42.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0305.49	-- Other:		
0305.49.10	--- Cod	10%	-
0305.49.90	--- Other	10%	-
	- Dried fish, whether or not salted but not smoked:		
0305.51.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	FREE	-
0305.59.00	-- Other	5%	-
	- Fish, salted but not dried or smoked and fish in brine:		
0305.61.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10%	-
0305.62.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	5%	-
0305.63.00	-- Anchovies ( <i>Engraulis spp.</i> )	15%	-
0305.69.00	-- Other	5%	-
<b>03.06</b>	<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:</b>		
	- Frozen:		
0306.11.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	15%	-
0306.12.00	-- Lobsters ( <i>Homarus spp.</i> )	5%	-
0306.13.00	-- Shrimps and prawns	15%	-
0306.14.00	-- Crabs	15%	-
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	15%	-
	- Not frozen:		
0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):		
0306.21.10	--- Live, fresh or chilled	15%	-
0306.21.20	--- Dried, salted or in brine	15%	-
0306.21.30	--- Cooked by steaming or by boiling in water, in shell	15%	-
0306.22	-- Lobsters ( <i>Homarus spp.</i> ):		
0306.22.10	--- Live, fresh or chilled	5%	-
0306.22.20	--- Dried, salted or in brine	15%	-
0306.22.30	--- Cooked by steaming or by boiling in water, in shell	15%	-
0306.23	-- Shrimps and prawns:		
	--- Shrimps and king prawns:		
0306.23.11	---- Live, fresh or chilled	15%	-
0306.23.12	---- Dried, salted or in brine	15%	-
0306.23.13	---- Cooked by steaming or by boiling in water, in shell	15%	-
	--- Other prawns:		
0306.23.91	---- Live, fresh or chilled	FREE	-
0306.23.92	---- Dried, salted or in brine	15%	-
0306.23.93	---- Cooked by steaming or by boiling in water, in shell	15%	-
0306.24	-- Crabs:		
0306.24.10	--- Live, fresh or chilled, uncooked, in shell	15%	-
0306.24.20	--- Dried, salted or in brine	15%	-
0306.24.30	--- Cooked by steaming or by boiling in water, in shell	15%	-
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.29.10	--- Live, fresh or chilled	15%	-
0306.29.20	--- Dried, salted or in brine	15%	-
0306.29.30	--- Cooked by steaming or by boiling in water, in shell	15%	-
0306.29.40	--- Flours, meals and pellets of crustaceans, fit for human consumption	15%	-
<b>03.07</b>	<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:</b>		
	- Oysters:		
0307.10	-- Live, fresh or chilled	15%	-
0307.10.10	-- Frozen	15%	-
0307.10.20	-- Other	15%	-
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21.00	-- Live, fresh or chilled	15%	-
0307.29	-- Other:		
0307.29.10	--- Frozen	15%	-
0307.29.90	--- Other	15%	-
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):		
0307.31.00	-- Live, fresh or chilled	15%	-
0307.39	-- Other:		
0307.39.10	--- Frozen	15%	-
0307.39.90	--- Other	15%	-
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):		
0307.41.00	-- Live, fresh or chilled	15%	-
0307.49	-- Other:		
0307.49.10	--- Frozen	15%	-
0307.49.90	--- Other	15%	-
	- Octopus ( <i>Octopus spp.</i> ):		
0307.51.00	-- Live, fresh or chilled	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0307.59	- - Other:		
0307.59.10	- - - Frozen	15%	-
0307.59.90	- - - Other	15%	-
0307.60	- Snails, other than sea snails:		
0307.60.10	- - Live, fresh, chilled or frozen	15%	-
0307.60.90	- - Other	15%	-
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307.91	- - Live, fresh or chilled:		
0307.91.10	- - - Molluscs	15%	-
	- - - Sea urchins:		
0307.91.21	- - - - Live	15%	-
0307.91.29	- - - - Other	15%	-
	- - - Other, fit for human consumption:		
0307.91.31	- - - - Live	15%	-
0307.91.39	- - - - Other	15%	-
0307.91.90	- - - Other	15%	-
0307.99	- - Other:		
	- - - Molluscs:		
0307.99.11	- - - - Frozen	15%	-
0307.99.19	- - - - Other	15%	-
0307.99.20	- - - Other aquatic invertebrates (excluding crustaceans and molluscs)	15%	-
0307.99.30	- - - Flours, meals and pellets other than of crustaceans, fit for human consumption	15%	-



**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 0405:
  - 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, neutralizing 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 0406 provided that they have the three following characteristics:
  - a) a milkfat content, by weight of the dry matter, of 5% or more;
  - b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
  - a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 1702); 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 3502) or globulins (heading 3504).

**SUBHEADING NOTES**

1. For the purposes of subheading 0404 10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405 10 the term "butter" does not include dehydrated butter or ghee (subheading 0405 90).

**ADDITIONAL NOTE**

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, Act No. 26, 4 June 2001, Official Gazette No. 24.317, 6 June 2001 and Government Order No. 24, 16 July 2003, Official Gazette No. 24.848, 21 July 2003, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
0401.10.00	60%	60%	60%
0401.20.10	60%	60%	60%
0401.20.90	60%	60%	60%
0402.10.91	50%	50%	50%
0402.10.92	50%	50%	50%
0402.10.99	50%	50%	50%
0402.21.91	50%	50%	50%
0402.21.99	50%	50%	50%
0402.29.91	50%	50%	50%
0402.29.99	50%	50%	50%
0402.91.91	155%	155%	155%
0402.91.92	155%	155%	155%
0402.91.99	155%	155%	155%
0402.99.91	155%	155%	155%
0402.99.92	155%	155%	155%
0402.99.93	155%	155%	155%
0402.99.99	155%	155%	155%
0403.90.22	50%	50%	50%

Code	1 January 2009	1 January 2010	1 January 2011
0403.90.23	50%	50%	50%
0403.90.90	120%	120%	120%
0404.90.19	120%	120%	120%
0404.90.99	120%	120%	120%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>04.01</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter:</b>		
0401.10.00	- Of a fat content, by weight, not exceeding 1%	60%	-
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:		
0401.20.10	- - Long-life liquid milk, in aseptic packings, not requiring refrigeration	60%	-
0401.20.90	- - Other	60%	-
0401.30	- Containing by weight more than 6% of milk solids:		
0401.30.10	- - Milk	20%	-
	- - Cream:		
0401.30.21	- - - For whipping	30%	-
0401.30.29	- - - Other	30%	-
<b>04.02</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter:</b>		
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:		
0402.10.10	- - Of goats	4%	-
	- - Other:		
0402.10.91	- - - In containers holding not more than 1 kg (for household use only), other than goods of subheading 0402 10 92	30%	-
0402.10.92	- - - For infant use, put up for retail sale, composed of full cream milk, skimmed milk, lactose, lecithin, vitamins and mineral salts	30%	-
0402.10.93	- - - For industrial consumption, in containers of a net content of 2.27 kg or more	50%	-
0402.10.99	- - - Other	30%	-
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
0402.21	- - Not containing added sugar or other sweetening matter:		
0402.21.10	- - - Of goats	5%	-
	- - - Other:		
0402.21.91	- - - - For infant use put up for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	30%	-
0402.21.92	- - - - For industrial consumption, in containers of a net content of 2.27 kg or more	50%	-
0402.21.99	- - - - Other	30%	-
0402.29	- - Other:		
0402.29.10	- - - Of goats	5%	-
	- - - Other:		
0402.29.91	- - - - For infant use put up for retail sale, composed of full cream milk, lactose, lecithin, vitamins and mineral salts	30%	-
0402.29.92	- - - - For industrial consumption, in containers of a net content of 2.27 kg or more	50%	-
0402.29.99	- - - - Other	30%	-
	- Other:		
0402.91	- - Not containing added sugar or other sweetening matter:		
	- - - Of goats:		
0402.91.11	- - - - Evaporated	10%	-
0402.91.19	- - - - Other	5%	-
	- - - Other:		
0402.91.91	- - - - Evaporated, of a fat content, by weight, not exceeding 1.5%	155%	-
0402.91.92	- - - - Evaporated, of a fat content, by weight, exceeding 1.5%	155%	-
0402.91.99	- - - - Other	155%	-
0402.99	- - Other:		
	- - - Of goats:		
0402.99.11	- - - - Evaporated	10%	-
0402.99.19	- - - - Other	5%	-
	- - - Other:		
0402.99.91	- - - - Evaporated, of a fat content, by weight, not exceeding 1.5%	155%	-
0402.99.92	- - - - Evaporated, of a fat content, by weight, exceeding 1.5%	155%	-
0402.99.93	- - - - Condensed milk	30%	-
0402.99.99	- - - - Other	155%	-
<b>04.03</b>	<b>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:</b>		
0403.10	- Yogurt:		
0403.10.10	- - Not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0403.10.21	-- Concentrated or containing added sugar or other sweetening matter but not flavoured or containing added fruit, nuts or cocoa:		
0403.10.22	--- Of a fat content, by weight, not exceeding 1.5% (skimmed)	15%	-
	--- Of a fat content, by weight, exceeding 1.5%	30%	-
0403.10.31	-- Containing cocoa (whether or not concentrated or containing added sugar or other sweetening matter or flavoured):		
0403.10.32	--- Less than 50% by weight	15%	-
	--- 50% or more by weight	10%	-
	-- Other:		
0403.10.91	--- Liquid yogurt, whether or not containing cocoa	15%	-
0403.10.99	--- Other	15%	-
0403.90	- Other:		
	-- Not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:		
0403.90.11	--- Cream	30%	-
0403.90.12	--- Buttermilk	20%	-
0403.90.13	--- Curd	30%	-
0403.90.19	--- Other	30%	-
	-- Concentrated or containing added sugar or other sweetening matter, not flavoured or containing added fruit, nuts or cocoa (other than of goats):		
0403.90.21	--- In powder, granules or other solid forms, in containers holding not more than 1kg (for household use only), of a fat content, by weight, not exceeding 1.5%	30%	-
0403.90.22	--- In powder, granules or other solid forms, in containers holding more than 1 kg, of a fat content, by weight, not exceeding 1.5%	50%	-
0403.90.23	--- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	50%	-
0403.90.24	--- Buttermilk	30%	-
0403.90.29	--- Other	30%	-
	-- Of goats, concentrated or containing added sugar or other sweetening matter, not flavoured or containing added fruit, nuts or cocoa:		
0403.90.31	--- In powders, granules or other solid forms	5%	-
0403.90.39	--- Other	30%	-
	-- Containing cocoa, whether or not concentrated or containing added sugar or other sweetening matter:		
0403.90.41	--- Less than 50% by weight	22.5%	-
0403.90.42	--- 50% or more by weight	10%	-
0403.90.90	-- Other	120%	-
<b>04.04</b>	<b>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:</b>		
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:		
	-- Of goat's milk:		
0404.10.11	--- In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter	5%	-
0404.10.19	--- Other	30%	-
	-- Other:		
0404.10.91	--- Not concentrated or containing added sugar or other sweetening matter	30%	-
0404.10.99	--- Other	30%	-
0404.90	- Other:		
	-- In powder, granules or other solid forms, whether or not containing added sugar or other sweetening matter:		
0404.90.11	--- Products consisting of natural milk constituents, manufactured specially for rearing animals	5%	-
0404.90.19	--- Other	120%	-
	-- Other, containing added sugar or other sweetening matter:		
0404.90.21	--- Products consisting of natural milk constituents, manufactured specially for rearing animals	5%	-
0404.90.29	--- Other	30%	-
	-- Other:		
0404.90.91	--- Products consisting of natural milk constituents, manufactured specially for rearing animals	5%	-
0404.90.92	--- Long-life delactosed liquid milk, in aseptic packings, not requiring refrigeration	60%	-
0404.90.99	--- Other	120%	-
<b>04.05</b>	<b>Butter and other fats and oils derived from milk; dairy spreads:</b>		
0405.10.00	- Butter	FREE	-
0405.20	- Dairy spreads:		
0405.20.10	-- Of a milkfat content, by weight of 75% or more	15%	-
0405.20.90	-- Other	10%	-
0405.90	- Other:		
0405.90.10	-- Butter oil	FREE	-
0405.90.90	-- Other	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>04.06</b>	<b>Cheese and curd:</b>		
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:		
0406.10.10	- - Mozzarella	30%	-
0406.10.90	- - Other	30%	-
0406.20	- Grated or powdered cheese, of all kinds:		
0406.20.10	- - For industrial use	15%	-
0406.20.90	- - Other	15%	-
0406.30.00	- Processed cheese, not grated or powdered	30%	-
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15%	-
0406.90	- Other cheese:		
	- - Cheddar:		
0406.90.11	- - - For industrial use, whole, in containers holding 20 kg or more	30%	-
0406.90.19	- - - Other	30%	-
0406.90.20	- - Muenster	15%	-
0406.90.90	- - Other	20%	-
<b>0407.00</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked:</b>		
0407.00.10	- For hatching	5%	-
0407.00.20	- For human consumption	15%	-
0407.00.90	- Other	15%	-
<b>04.08</b>	<b>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:</b>		
	- Egg yolks:		
0408.11.00	- - Dried	15%	-
0408.19.00	- - Other	15%	-
	- Other:		
0408.91.00	- - Dried	15%	-
0408.99.00	- - Other	15%	-
<b>0409.00.00</b>	<b>Natural honey</b>	15%	-
<b>0410.00</b>	<b>Edible products of animal origin, not elsewhere specified or included:</b>		
	- Eggs:		
0410.00.11	- - In shell	15%	-
0410.00.19	- - Other	15%	-
0410.00.90	- Other	15%	-

## 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 0505 and parings and similar waste of raw hides or skins of heading 0511 (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 9603).
2. For the purposes of heading 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>0501.00.00</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair</b>	15%	7%
<b>05.02</b>	<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:</b>		
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	15%	7%
0502.90.00	- Other	15%	7%
<b>0504.00</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:</b>		
0504.00.10	- Sausage casings	FREE	-
0504.00.20	- Edible stomachs and bladders	15%	-
0504.00.90	- Other	15%	7%
<b>05.05</b>	<b>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:</b>		
0505.10.00	- Feathers of a kind used for stuffing; down	15%	7%
0505.90	- Other:		
0505.90.10	- - Skins and other parts of birds, with their feathers or down	15%	7%
0505.90.20	- - Ornamental feathers	15%	7%
0505.90.90	- - Other	15%	7%
<b>05.06</b>	<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products:</b>		
0506.10	- Ossein and bones treated with acid:		
0506.10.10	- - Whalebone	10%	7%
0506.10.90	- - Other	15%	7%
0506.90	- Other:		
0506.90.10	- - Whalebone	10%	7%
0506.90.90	- - Other	15%	7%
<b>05.07</b>	<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:</b>		
0507.10.00	- Ivory; ivory powder and waste	10%	7%
0507.90	- Other:		
0507.90.10	- - Horns	15%	7%
0507.90.20	- - Whalebone hair	10%	7%
0507.90.30	- - Horn-cores	15%	7%
0507.90.40	- - Tortoise-shell	15%	7%
0507.90.90	- - Other	15%	7%
<b>0508.00</b>	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:</b>		
0508.00.10	- Coral	10%	7%
0508.00.20	- Mother of pearl	15%	7%
0508.00.30	- Cuttlefish bones	10%	7%
0508.00.90	- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>0510.00</b>	<b>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:</b>		
0510.00.10	- Ambergris, castoreum, civet and musk, cantharides	10%	7%
0510.00.20	- Testicles	15%	-
0510.00.90	- Other	15%	7%
<b>05.11</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:</b>		
0511.10.00	- Bovine semen	FREE	-
	- Other:		
0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
	--- Scales and waste thereof	15%	7%
0511.91.10	--- Eggs and roes	FREE	7%
0511.91.20	--- Other	15%	7%
0511.91.90	-- Other:		
0511.99	--- Cochineal, raw or not further worked than prepared	10%	7%
0511.99.10	--- Eggs	FREE	7%
0511.99.20	--- Animal semen and embryos	FREE	-
0511.99.30	--- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	10%	7%
0511.99.40	--- Natural sponges of animal origin	15%	7%
0511.99.50	--- Other	FREE	7%
0511.99.90			

## SECTION II VEGETABLE PRODUCTS

### NOTE

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

### ADDITIONAL NOTE

1. For the purposes of this section, the expressions “for sowing” and “seed” mean only goods considered as such by the competent national authorities.

## 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 0601, 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 0603 or 0604 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 9701.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>06.01</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:</b>		
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	FREE	-
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	FREE	-
<b>06.02</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn:</b>		
0602.10.00	- Unrooted cuttings and slips	FREE	-
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	FREE	-
0602.30.00	- Rhododendrons and azaleas, grafted or not	FREE	-
0602.40.00	- Roses, grafted or not	FREE	-
0602.90	- Other:		
0602.90.10	- - Mushroom spawn	FREE	-
0602.90.90	- - Other	FREE	-
<b>06.03</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</b>		
	- Fresh:		
0603.11.00	- - Roses	15%	-
0603.12.00	- - Carnations	15%	-
0603.13.00	- - Orchids	15%	-
0603.14.00	- - Chrysanthemums	15%	-
0603.19.00	- - Other	15%	-
0603.90.00	- Other	15%	-
<b>06.04</b>	<b>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:</b>		
0604.10.00	- Mosses and lichens	15%	-
	- Other:		
0604.91	- - Fresh:		
0604.91.10	- - - Christmas trees	5%	-
0604.91.90	- - - Other	15%	-
0604.99.00	- - Other	15%	-

## CHAPTER 7

### EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

#### NOTES

1. This Chapter does not cover forage products of heading 1214.
2. In headings 0709, 0710, 0711 and 0712 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 0712 covers all dried vegetables of the kinds falling in headings 0701 to 0711, other than:
  - a) dried leguminous vegetables, shelled (heading 0713);
  - b) sweet corn in the forms specified in headings 1102 to 1104;
  - c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 1105);
  - d) flour, meal and powder of the dried leguminous vegetables of heading 0713 (heading 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 0904).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>07.01</b>	<b>Potatoes, fresh or chilled:</b>		
0701.10.00	- Seed	FREE	-
0701.90.00	- Other	81%	-
<b>0702.00.00</b>	<b>Tomatoes, fresh or chilled</b>	15%	-
<b>07.03</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:</b>		
0703.10	- Onions and shallots:		
0703.10.10	- - Onion sets	FREE	-
0703.10.20	- - Other onions	60%	-
	- - Shallots:		
0703.10.51	- - - Seed	FREE	-
0703.10.59	- - - Other	30%	-
0703.20.00	- Garlic	FREE	-
0703.90.00	- Leeks and other alliaceous vegetables	15%	-
<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:</b>		
0704.10	- Cauliflowers and headed broccoli:		
0704.10.10	- - Cauliflowers	15%	-
0704.10.20	- - Headed broccoli	15%	-
0704.20.00	- Brussels sprouts	15%	-
0704.90	- Other:		
0704.90.10	- - Savoy cabbage	30%	-
0704.90.90	- - Other	15%	-
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:</b>		
	- Lettuce:		
0705.11.00	- - Cabbage lettuce (head lettuce)	15%	-
0705.19.00	- - Other	15%	-
	- Chicory:		
0705.21.00	- - Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	15%	-
0705.29.00	- - Other	15%	-
<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:</b>		
	- Carrots and turnips:		
0706.10	- - Carrots	15%	-
0706.10.10	- - Carrots	15%	-
0706.10.20	- - Turnips	15%	-
0706.90	- Other:		
0706.90.91	- - Salad beetroot	15%	-
0706.90.99	- - Other	15%	-
<b>0707.00.00</b>	<b>Cucumbers and gherkins, fresh or chilled</b>	15%	-
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled:</b>		
0708.10.00	- Peas ( <i>Pisum sativum</i> )	FREE	-
0708.20.00	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	15%	-
0708.90.00	- Other	15%	-
<b>07.09</b>	<b>Other vegetables, fresh or chilled:</b>		
0709.20.00	- Asparagus	15%	-
0709.30.00	- Aubergines (egg-plants)	15%	-
0709.40.00	- Celery other than celeriac	15%	-
	- Mushrooms and truffles:		
0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>	15%	-



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0709.59.00	- - Other	15%	-
0709.60.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	15%	-
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15%	-
0709.90	- Other:		
0709.90.10	- - Olives and capers	10%	-
0709.90.20	- - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	15%	-
0709.90.90	- - Other	15%	-
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>		
0710.10.00	- Potatoes	30%	-
	- Leguminous vegetables, shelled or unshelled:		
0710.21.00	- - Peas ( <i>Pisum sativum</i> )	FREE	-
0710.22.00	- - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	15%	-
0710.29	- - Other:		
0710.29.10	- - - Green broad beans	15%	-
0710.29.90	- - - Other	15%	-
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15%	-
0710.40	- Sweet corn:		
0710.40.10	- - Corn-on-the-cob	15%	-
0710.40.20	- - Grains	15%	-
0710.80	- Other vegetables:		
0710.80.10	- - Olives	10%	-
0710.80.20	- - Capers	10%	-
0710.80.30	- - Onions	15%	-
0710.80.40	- - Mushrooms and truffles	15%	-
0710.80.50	- - Garlic	10%	-
0710.80.60	- - Tomatoes	15%	-
	- - Celery, lettuce, headed cabbage, carrots, beet and other vegetables, unmixed:		
0710.80.91	- - - Celery	15%	-
0710.80.92	- - - Lettuce	15%	-
0710.80.93	- - - Cabbage (red cabbage and common cabbage)	15%	-
0710.80.94	- - - Carrots	15%	-
0710.80.95	- - - Beet	15%	-
0710.80.96	- - - Headed broccoli	15%	-
0710.80.97	- - - Cauliflowers	15%	-
0710.80.98	- - - Brussels sprouts	15%	-
0710.80.99	- - - Other	15%	-
0710.90.00	- Mixtures of vegetables	15%	-
<b>07.11</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b>		
0711.20.00	- Olives	10%	-
0711.40.00	- Cucumbers and gherkins	FREE	-
	- Mushrooms and truffles:		
0711.51.00	- - Mushrooms of the genus <i>Agaricus</i>	15%	-
0711.59.00	- - Other	15%	-
0711.90	- Other vegetables; mixtures of vegetables:		
	- - Other vegetables, unmixed:		
0711.90.11	- - - Onions	15%	-
0711.90.12	- - - Tomatoes	15%	-
0711.90.13	- - - Garlic	FREE	-
0711.90.14	- - - Celery	15%	-
0711.90.15	- - - Capers	10%	-
0711.90.19	- - - Other	FREE	-
0711.90.90	- - Other	FREE	-
<b>07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:</b>		
0712.20.00	- Onions	FREE	-
	- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:		
0712.31.00	- - Mushrooms of the genus <i>Agaricus</i>	FREE	-
0712.32.00	- - Wood ears ( <i>Auricularia spp.</i> )	FREE	-
0712.33.00	- - Jelly fungi ( <i>Tremella spp.</i> )	FREE	-
0712.39.00	- - Other	FREE	-
0712.90	- Other vegetables; mixtures of vegetables:		
0712.90.10	- - Tomatoes	15%	-
0712.90.20	- - Powdered garlic	10%	-
0712.90.30	- - Potatoes, whether or not cut or sliced but not further prepared	10%	-
0712.90.90	- - Other	FREE	-
<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split:</b>		
0713.10	- Peas ( <i>Pisum sativum</i> ):		
0713.10.10	- - For sowing	FREE	-
0713.10.90	- - Other	FREE	-
0713.20	- Chickpeas (garbanzos):		
0713.20.10	- - For sowing	FREE	-
0713.20.90	- - Other	FREE	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0713.31	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
0713.31.10	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:		
0713.31.20	--- For sowing	FREE	-
0713.31.90	--- Rosado beans or pinto beans	15%	-
0713.32	--- Other	15%	-
0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ):		
0713.32.10	--- For sowing	FREE	-
0713.32.20	--- Rosado beans or pinto beans	15%	-
0713.32.90	--- Other	15%	-
0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):		
0713.33.10	--- For sowing	FREE	-
0713.33.20	--- Rosado beans or pinto beans	15%	-
0713.33.30	--- Coloured beans	15%	-
0713.33.90	--- Other	10%	-
0713.39	-- Other:		
0713.39.10	--- For sowing	FREE	-
0713.39.90	--- Other	15%	-
0713.40	- Lentils:		
0713.40.10	-- For sowing	FREE	-
0713.40.90	-- Other	FREE	-
0713.50	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> ):		
0713.50.10	-- For sowing	FREE	-
0713.50.20	-- Horse beans ( <i>Vicia faba var. minor</i> )	FREE	-
0713.50.90	-- Other	FREE	-
0713.90	- Other:		
0713.90.10	-- For sowing	FREE	-
0713.90.90	-- Other	15%	-
<b>07.14</b>	<b>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:</b>		
0714.10.00	- Manioc (cassava)	15%	-
0714.20.00	- Sweet potatoes	15%	-
0714.90	- Other:		
0714.90.10	-- Yams	15%	-
0714.90.90	-- Other	15%	-

## 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 stabilization (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.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>08.01</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:</b>		
	- Coconuts:		
0801.11.00	-- Dried	15%	-
0801.19	-- Other:		
0801.19.10	--- Shredded	15%	-
0801.19.90	--- Other	15%	-
	- Brazil nuts:		
0801.21	-- In shell:		
0801.21.10	--- Fresh	15%	-
0801.21.20	--- Dried	10%	-
0801.22	-- Shelled:		
0801.22.10	--- Fresh	15%	-
0801.22.20	--- Dried	10%	-
	- Cashew nuts:		
0801.31	-- In shell:		
0801.31.10	--- Fresh	10%	-
0801.31.20	--- Dried	10%	-
0801.32	-- Shelled:		
0801.32.10	--- Fresh	10%	-
0801.32.20	--- Dried	10%	-
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled:</b>		
	- Almonds:		
0802.11.00	-- In shell	10%	-
0802.12.00	-- Shelled	2%	-
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):		
0802.21.00	-- In shell	10%	-
0802.22.00	-- Shelled	10%	-
	- Walnuts:		
0802.31.00	-- In shell	5%	-
0802.32.00	-- Shelled	FREE	-
0802.40	- Chestnuts ( <i>Castanea spp.</i> ):		
0802.40.10	-- In shell	15%	-
0802.40.20	-- Shelled	10%	-
0802.50	- Pistachios:		
0802.50.10	-- In shell	2%	-
0802.50.20	-- Shelled	2%	-
0802.60	- Macadamia nuts:		
0802.60.10	-- In shell	10%	-
0802.60.90	-- Shelled	10%	-
0802.90	- Other:		
0802.90.10	-- In shell	10%	-
0802.90.20	-- Shelled	10%	-
<b>0803.00</b>	<b>Bananas, including plantains, fresh or dried:</b>		
	- Plantains:		
0803.00.11	-- Fresh	15%	-
0803.00.12	-- Dried	10%	-
	- Bananas:		
0803.00.21	-- Fresh	15%	-
0803.00.22	-- Dried	15%	-
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:</b>		
	- Dates:		
0804.10	-- Fresh	15%	-
0804.10.10	-- Fresh	15%	-
0804.10.20	-- Dried	10%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0804.20	- Figs:		
0804.20.10	- - Fresh	10%	-
0804.20.20	- - Dried	10%	-
0804.30	- Pineapples:		
0804.30.10	- - Fresh	15%	-
0804.30.20	- - Dried	15%	-
0804.40	- Avocados:		
0804.40.10	- - Fresh	15%	-
0804.40.20	- - Dried	15%	-
0804.50	- Guavas, mangoes and mangosteens:		
0804.50.10	- - Fresh	15%	-
0804.50.20	- - Dried	10%	-
<b>08.05</b>	<b>Citrus fruit, fresh or dried:</b>		
0805.10	- Oranges:		
0805.10.10	- - Fresh	15%	-
0805.10.20	- - Dried	15%	-
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.20.10	- - Fresh	15%	-
0805.20.20	- - Dried	15%	-
0805.40	- Grapefruit:		
0805.40.10	- - Fresh	15%	-
0805.40.20	- - Dried	10%	-
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ):		
0805.50.10	- - Fresh	15%	-
0805.50.20	- - Dried	10%	-
0805.90	- Other:		
0805.90.10	- - Fresh	15%	-
0805.90.20	- - Dried	15%	-
<b>08.06</b>	<b>Grapes, fresh or dried:</b>		
0806.10.00	- Fresh	FREE	-
0806.20.00	- Dried	2%	-
<b>08.07</b>	<b>Melons (including watermelons) and papaws (papayas), fresh:</b>		
	- Melons (including watermelons):		
0807.11.00	- - Watermelons	15%	-
0807.19.00	- - Other	15%	-
0807.20.00	- Papaws (papayas)	15%	-
<b>08.08</b>	<b>Apples, pears and quinces, fresh:</b>		
0808.10.00	- Apples	FREE	-
0808.20	- Pears and quinces:		
0808.20.10	- - Pears	5%	-
0808.20.20	- - Quinces	15%	-
<b>08.09</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:</b>		
0809.10.00	- Apricots	10%	-
0809.20.00	- Cherries	1%	-
0809.30.00	- Peaches, including nectarines	2%	-
0809.40.00	- Plums and sloes	FREE	-
<b>08.10</b>	<b>Other fruit, fresh:</b>		
0810.10.00	- Strawberries	15%	-
0810.20	- Raspberries, blackberries, mulberries and loganberries:		
0810.20.10	- - Raspberries	15%	-
0810.20.90	- - Other	15%	-
0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15%	-
0810.50.00	- Kiwifruit	15%	-
0810.60.00	- Durians	10%	-
0810.90	- Other:		
0810.90.10	- - Tropical	15%	-
	- - Not tropical:		
0810.90.21	- - - Black, white or red currants and gooseberries	15%	-
0810.90.29	- - - Other	10%	-
<b>08.11</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:</b>		
0811.10.00	- Strawberries	15%	-
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
0811.20.10	- - Containing added sugar or other sweetening matter	FREE	-
0811.20.90	- - Other	15%	-
0811.90	- Other:		
	- - Containing added sugar or other sweetening matter:		
0811.90.11	- - - Tropical	15%	-
0811.90.19	- - - Other	10%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0811.90.21	- - Not containing added sugar or other sweetening matter:	15%	-
0811.90.29	- - - Tropical	10%	-
	- - - Other		
<b>08.12</b>	<b>Fruits 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:</b>		
0812.10.00	- Cherries	FREE	-
0812.90	- Other:		
	- - Not tropical:		
0812.90.11	- - - Strawberries	15%	-
0812.90.19	- - - Other	10%	-
0812.90.20	- - Tropical	15%	-
<b>08.13</b>	<b>Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:</b>		
0813.10.00	- Apricots	10%	-
0813.20.00	- Prunes	5%	-
0813.30.00	- Apples	10%	-
0813.40.00	- Other fruit	10%	-
0813.50	- Mixtures of nuts or dried fruits of this Chapter:		
	- - Mixtures of nuts or dried fruits other than the nuts of heading 0802:		
0813.50.11	- - - Of nuts	5%	-
0813.50.19	- - - Other	5%	-
	- - Mixtures of the nuts of heading 0802:		
0813.50.21	- - - In shell	5%	-
0813.50.29	- - - Shelled	5%	-
<b>0814.00.00</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions</b>	15%	-

## CHAPTER 9 COFFEE, TEA, MATE AND SPICES

### NOTES

1. Mixtures of the products of headings 0904 to 0910 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 0910.

The addition of other substances to the products of headings 0904 to 0910 (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 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:</b>		
0901.11.00	- Coffee, not roasted:	30%	-
0901.12.00	- - Not decaffeinated	30%	-
	- - Decaffeinated		
0901.21.00	- Coffee, roasted:	54%	-
0901.22.00	- - Not decaffeinated	54%	-
0901.90	- - Decaffeinated		
0901.90.10	- Other:		
0901.90.20	- - Coffee husks and skins	30%	-
	- - Coffee substitutes containing coffee	30%	-
<b>09.02</b>	<b>Tea, whether or not flavoured:</b>		
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15%	-
0902.20.00	- Other green tea (not fermented)	FREE	-
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	FREE	-
0902.40.00	- Other black tea (fermented) and other partly fermented tea	FREE	-
<b>0903.00.00</b>	<b>Maté</b>	15%	-
<b>09.04</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:</b>		
	- Pepper:		
0904.11.00	- - Neither crushed nor ground	10%	-
0904.12.00	- - Crushed or ground	10%	-
0904.20.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	10%	-
<b>0905.00.00</b>	<b>Vanilla</b>	FREE	-
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flowers:</b>		
	- Neither crushed nor ground:		
0906.11.00	- - Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	FREE	-
0906.19.00	- - Other	FREE	-
0906.20.00	- Crushed or ground	15%	-
<b>0907.00</b>	<b>Cloves (whole fruit, cloves and stems):</b>		
0907.00.10	- Neither crushed nor ground	FREE	-
0907.00.20	- Crushed or ground	15%	-
<b>09.08</b>	<b>Nutmeg, mace and cardamoms:</b>		
	- Nutmeg:		
0908.10	- - Neither crushed nor ground	FREE	-
0908.10.10	- - Crushed or ground	15%	-
0908.10.20	- Mace:		
0908.20	- - Neither crushed nor ground	FREE	-
0908.20.10	- - Crushed or ground	15%	-
0908.20.20	- Cardamoms:		
0908.30	- - Neither crushed nor ground	FREE	-
0908.30.10	- - Crushed or ground	15%	-
0908.30.20			
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:</b>		
	- Seeds of anise or badian:		
0909.10	- - Neither crushed nor ground	10%	-
0909.10.10	- - Crushed or ground	15%	-
0909.10.20	- Seeds of coriander:		
0909.20	- - Neither crushed nor ground	10%	-
0909.20.10	- - Crushed or ground	15%	-
0909.20.20			

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
0909.30	- Seeds of cumin:		
0909.30.10	- - Neither crushed nor ground	FREE	-
0909.30.20	- - Crushed or ground	FREE	-
0909.40	- Seeds of caraway:		
0909.40.10	- - Neither crushed nor ground	FREE	-
0909.40.20	- - Crushed or ground	15%	-
0909.50	- Seeds of fennel; juniper berries:		
0909.50.10	- - Neither crushed nor ground	FREE	-
0909.50.20	- - Crushed or ground	15%	-
<b>09.10</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:</b>		
0910.10	- Ginger:		
0910.10.10	- - Neither crushed nor ground	FREE	-
0910.10.20	- - Crushed or ground	15%	-
0910.20	- Saffron:		
0910.20.10	- - Neither crushed nor ground	FREE	-
0910.20.20	- - Crushed or ground	15%	-
0910.30	- Turmeric (curcuma):		
0910.30.10	- - Neither crushed nor ground	FREE	-
0910.30.20	- - Crushed or ground	FREE	-
	- Other spices:		
0910.91	- - Mixtures referred to in Note 1 b) to this Chapter:		
0910.91.10	- - - Neither crushed nor ground	FREE	-
0910.91.20	- - - Crushed or ground	15%	-
0910.99	- - Other:		
0910.99.10	- - - Neither crushed nor ground	FREE	-
0910.99.20	- - - Crushed or ground	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 1006.
2. Heading 1005 does not cover sweet corn (Chapter 7).

### SUBHEADING NOTE

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

### ADDITIONAL NOTE

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997 and Act No. 26, 4 June 2001, Official Gazette No. 24.317, 6 June 2001, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
1005.90.90	40%	40%	40%
1006.10.90	90%	90%	90%
1006.20.00	90%	90%	90%
1006.30.00	90%	90%	90%
1006.40.00	90%	90%	90%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>10.01</b>	<b>Wheat and meslin:</b>		
1001.10.00	- Durum wheat	FREE	-
1001.90.00	- Other	FREE	-
<b>1002.00.00</b>	<b>Rye</b>	FREE	-
<b>1003.00.00</b>	<b>Barley</b>	FREE	-
<b>1004.00.00</b>	<b>Oats</b>	FREE	-
<b>10.05</b>	<b>Maize (corn):</b>		
1005.10.00	- Seed	FREE	-
1005.90	- Other:		
1005.90.10	- - Popcorn ( <i>Zea mays var. everta</i> )	10%	-
1005.90.90	- - Other (maize unprepared and unground)	40%	-
<b>10.06</b>	<b>Rice:</b>		
1006.10	- Rice in the husk (paddy or rough):		
1006.10.10	- - Seed	FREE	-
1006.10.90	- - Other	90%	-
1006.20	- Husked (brown) rice:		
	- - Parboiled:		
1006.20.11	- - - In packets of a net content not exceeding 2 kg	15%	-
1006.20.19	- - - Other	50%	-
1006.20.20	- - Jasmine and basmati rice	50%	-
1006.20.90	- - Other	90%	-
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:		
	- - Parboiled:		
1006.30.11	- - - In packets of a net content not exceeding 2 kg	15%	-
1006.30.19	- - - Other	50%	-
1006.30.20	- - Jasmine and basmati rice	50%	-
1006.30.90	- - Other:		
1006.40.00	- Broken rice	90%	-



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>1007.00</b>	<b>Grain sorghum:</b>		
1007.00.10	- Seed	FREE	-
1007.00.90	- Other	15%	-
<b>10.08</b>	<b>Buckwheat, millet and canary seed; other cereals:</b>		
1008.10.00	- Buckwheat	10%	-
1008.20.00	- Millet	FREE	-
1008.30.00	- Canary seed	5%	-
1008.90.00	- Other cereals	10%	-

## 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 0901 or 2101);
  - b) prepared flours, groats, meals or starches of heading 1901;
  - c) corn flakes or other products of heading 1904;
  - d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
  - 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 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.
   
B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 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 within heading 1103 or 1104

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye .....	45%	2.5%	80%	—
Barley .....	45%	3 %	80%	—
Oats .....	45%	5 %	80%	—
Maize (corn) and grain sorghum .....	45%	2 %	—	90%
Rice .....	45%	1.6%	80%	—
Buckwheat .....	45%	4 %	80%	—

3. For the purposes of heading 1103, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:
  - a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

#### ADDITIONAL NOTE

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997 and Act No. 26, 4 June 2001, Official Gazette No. 24.317, 6 June 2001, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
1104.23.20	40%	40%	40%
1104.23.90	40%	40%	40%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>1101.00</b>	<b>Wheat or meslin flour:</b>		
1101.00.10	- Ordinary	25%	-
1101.00.20	- Enriched	25%	-
<b>11.02</b>	<b>Cereal flours other than of wheat or meslin:</b>		
1102.10.00	- Rye flour	FREE	-
1102.20	- Maize (corn) flour:		
1102.20.10	- - Pregelatinized	FREE	-
1102.20.90	- - Other	10%	-
1102.90	- Other:		
1102.90.10	- - Rice flour	15%	-
1102.90.90	- - Other	10%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>11.03</b>	<b>Cereal groats, meal and pellets:</b>		
	- Groats and meal:		
1103.11.00	-- Of wheat	FREE	-
1103.13	-- Of maize (corn):		
1103.13.10	--- Meal, used as an additive for brewing	10%	7%
1103.13.90	--- Other	15%	-
1103.19	-- Of other cereals:		
1103.19.10	--- Of oats	FREE	-
1103.19.90	--- Other	FREE	-
1103.20	- Pellets:		
1103.20.10	-- Of wheat	FREE	-
1103.20.90	-- Of other cereals	FREE	-
<b>11.04</b>	<b>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:</b>		
	- Rolled or flaked grains:		
1104.12.00	-- Of oats	FREE	-
1104.19	-- Of other cereals:		
1104.19.10	--- Of barley	FREE	-
1104.19.90	--- Other	FREE	-
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	-- Of oats	FREE	-
1104.23	-- Of maize (corn):		
1104.23.10	--- Popcorn ( <i>Zea mays var. everta</i> )	15%	-
1104.23.20	--- Other sliced or kibbled	40%	-
1104.23.90	--- Other	40%	-
1104.29	-- Of other cereals:		
1104.29.10	--- Of barley	FREE	-
1104.29.90	--- Other	FREE	-
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	15%	-
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes:</b>		
1105.10.00	- Flour, meal and powder	FREE	-
1105.20.00	- Flakes, granules and pellets	15%	-
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8:</b>		
1106.10.00	- Of the vegetables of heading 0713	10%	-
1106.20.00	- Of sago or of roots or tubers of heading 0714	10%	-
1106.30.00	- Of the products of Chapter 8	10%	-
<b>11.07</b>	<b>Malt, whether or not roasted:</b>		
	- Not roasted:		
1107.10	-- Neither crushed nor ground	FREE	-
1107.10.20	-- Crushed or ground	5%	-
1107.20	- Roasted:		
1107.20.10	-- Neither crushed nor ground	FREE	-
1107.20.20	-- Crushed or ground	10%	-
<b>11.08</b>	<b>Starches; inulin:</b>		
	- Starches:		
1108.11.00	-- Wheat starch	5%	-
1108.12.00	-- Maize (corn) starch	FREE	-
1108.13.00	-- Potato starch	15%	-
1108.14.00	-- Manioc (cassava) starch	15%	-
1108.19	-- Other starches:		
1108.19.10	--- Of sweet potato	15%	-
1108.19.90	--- Other	15%	-
1108.20.00	- Inulin	15%	-
<b>1109.00.00</b>	<b>Wheat gluten, whether or not dried</b>	FREE	-

## CHAPTER 12

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

#### NOTES

1. Heading 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).
2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.
3. For the purposes of heading 1209, 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 1209 does not, however, apply to the following even if for sowing:
  - a) leguminous vegetables or sweet corn (Chapter 7);
  - b) spices or other products of Chapter 9;
  - c) cereals (Chapter 10); or
  - d) products of headings 1201 to 1207 or 1211.
4. Heading 1211 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 1211 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 3808.
5. For the purposes of heading 1212, the term "seaweeds and other algae" does not include:
  - a) dead single-cell micro-organisms of heading 2102;
  - b) cultures of micro-organisms of heading 3002; or
  - c) fertilizers of heading 3101 or 3105.

#### 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 gramme.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>1201.00</b>	<b>Soya beans, whether or not broken:</b>		
1201.00.10	- Seed	FREE	-
1201.00.90	- Other	FREE	-
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</b>		
1202.10	- In shell:		
1202.10.10	- - Seed	FREE	-
1202.10.90	- - Other	FREE	-
1202.20	- Shelled, whether or not broken:		
1202.20.10	- - Seed	FREE	-
1202.20.90	- - Other	5%	-
<b>1203.00.00</b>	<b>Copra</b>	15%	-
<b>1204.00</b>	<b>Linseed, whether or not broken:</b>		
1204.00.10	- For sowing	FREE	-
1204.00.90	- Other	15%	-
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken:</b>		
1205.10.00	- Low erucic acid rape or colza seeds	15%	-
1205.90	- Other:		
1205.90.10	- - For sowing	FREE	-
1205.90.90	- - Other	15%	-
<b>1206.00</b>	<b>Sunflower seeds, whether or not broken:</b>		
1206.00.10	- For sowing	FREE	-
1206.00.90	- Other	15%	-
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken:</b>		
1207.20	- Cotton seeds:		
1207.20.10	- - For sowing	FREE	-
1207.20.90	- - Other	5%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
1207.40	- Sesamum seeds:		
1207.40.10	- - For sowing	FREE	-
1207.40.90	- - Other	10%	-
1207.50	- Mustard seeds:		
1207.50.10	- - For sowing	FREE	-
1207.50.90	- - Other	FREE	-
	- Other:		
1207.91.00	- - Poppy seeds	5%	-
1207.99	- - Other:		
	- - - For sowing:		
1207.99.11	- - - - Shea nuts (karite nuts)	FREE	-
1207.99.19	- - - - Other	FREE	-
1207.99.90	- - - Other	5%	-
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:</b>		
1208.10.00	- Of soya beans	15%	-
1208.90	- Other:		
1208.90.10	- - Of cotton seeds	15%	-
1208.90.20	- - Of groundnut seeds	15%	-
1208.90.30	- - Castor oil seeds	15%	7%
1208.90.40	- - Of linseed	15%	7%
1208.90.50	- - Of other edible oil seeds or oleaginous fruits	15%	-
1208.90.90	- - Other	10%	-
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing:</b>		
1209.10.00	- Sugar beet seed	FREE	-
	- Seeds of forage plants:		
1209.21.00	- - Lucerne (alfalfa) seed	FREE	-
1209.22.00	- - Clover ( <i>Trifolium spp.</i> ) seed	FREE	-
1209.23.00	- - Fescue seed	FREE	-
1209.24.00	- - Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	FREE	-
1209.25.00	- - Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	FREE	-
1209.29	- - Other:		
1209.29.10	- - - Beet seed	FREE	-
1209.29.90	- - - Other	FREE	-
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	FREE	-
	- Other:		
1209.91.00	- - Vegetable seeds	FREE	-
1209.99.00	- - Other	FREE	-
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:</b>		
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	FREE	-
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	FREE	7%
<b>12.11</b>	<b>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:</b>		
1211.20.00	- Ginseng roots	15%	-
1211.30.00	- Coca leaves	15%	-
1211.40.00	- Poppy straw	15%	-
1211.90	- Other:		
1211.90.10	- - Naranjillas ( <i>solanum quitoense</i> )	15%	-
1211.90.20	- - Other plants and parts of plants (including seeds and fruits) used in pharmacy	5%	-
1211.90.90	- - Other	15%	-
<b>12.12</b>	<b>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:</b>		
1212.20	- Seaweeds and other algae:		
1212.20.10	- - For consumption	15%	-
1212.20.20	- - Pharmaceutical, cosmetic and similar preparations	FREE	-
1212.20.90	- - Other	10%	-
	- Other:		
1212.91.00	- - Sugar beet	15%	-
1212.99	- - Other:		
1212.99.10	- - - Chicory roots	15%	-
1212.99.20	- - - Sugar cane	15%	-
1212.99.90	- - - Other	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>1213.00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:</b>		
1213.00.10	- Straw	15%	-
1213.00.20	- Rice husks	15%	-
1213.00.30	- Maize (corn) husks	15%	-
1213.00.90	- Other	15%	-
<b>12.14</b>	<b>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:</b>		
1214.10.00	- Lucerne (alfalfa) meal and pellets	FREE	-
1214.90.00	- Other	15%	-

## CHAPTER 13

### LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

#### NOTE

1. Heading 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:
  - a) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
  - b) malt extract (heading 1901);
  - c) extracts of coffee, tea or maté (heading 2101);
  - d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
  - e) camphor, glycyrrhizin or other products of heading 2914 or 2938;
  - f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 2939);
  - g) medicaments of heading 3003 or 3004 or blood-grouping reagents (heading 3006);
  - h) tanning or dyeing extracts (heading 3201 or 3203);
  - 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 4001).

#### ADDITIONAL NOTES

1. The import of goods classified under the following tariff subheadings is prohibited:

**1301.90.20****1302.11.10****1302.11.90****1302.19.20****1302.19.30**

2. For the purposes of tariff subheading 1302 19 10 the expression "for medicinal use" shall be taken to apply to goods approved by the Ministry of Health and complying with other regulations.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>13.01</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example: balsams):</b>		
1301.20.00	- Gum Arabic	FREE	7%
1301.90	- Other:		
1301.90.10	- - Natural balsams	15%	7%
1301.90.20	- - Cannabis resin and other narcotics	15%	7% *
1301.90.90	- - Other	FREE	7%
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</b>		
	- Vegetable saps and extracts:		
1302.11	- - Opium:		
1302.11.10	- - - Raw opium	15%	7% *
1302.11.20	- - - For medical use	FREE	-
1302.11.90	- - - Other	15%	7% *
1302.12.00	- - Of liquorice	10%	7%
1302.13.00	- - Of hops	FREE	7%
1302.19	- - Other:		
1302.19.10	- - - For medicinal use (prior approval from the Ministry of Health and complying with other Regulations)	5%	-
1302.19.20	- - - Extracts and tinctures of cannabis	15%	7% *
1302.19.30	- - - Concentrates of poppy straw, and other narcotics	15%	7% *
1302.19.40	- - - Sleep-inducing	15%	7%
1302.19.50	- - - For preparing insecticides and fungicides	FREE	7%
1302.19.60	- - - Vanilla oleoresin or extract	FREE	-
1302.19.90	- - - Other	FREE	7%
1302.20.00	- Pectic substances, pectinates and pectates	FREE	7%
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	- - Agar-agar	FREE	7%
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	FREE	7%
1302.39.00	- - Other	FREE	7%
* See additional note (prohibited)			

**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 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 4404).
3. Heading 1404 does not apply to wood wool (heading 4405) or prepared knots or tufts for broom or brush making (heading 9603).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>14.01</b>	<b>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):</b>		
1401.10.00	- Bamboos	FREE	7%
1401.20.00	- Rattans	FREE	7%
1401.90	- Other:		
1401.90.10	- - Osier	FREE	7%
1401.90.90	- - Other	15%	7%
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included:</b>		
1404.20.00	- Cotton linters	FREE	7%
1404.90	- Other:		
1404.90.10	- - Tagua	15%	7%
	- - Other:		
1404.90.91	- - - Kapok	10%	7%
1404.90.92	- - - Vegetable hair and other padding materials	10%	7%
1404.90.93	- - - Broomcorn ( <i>Sorghum vulgare</i> var. <i>technicum</i> )	FREE	7%
1404.90.94	- - - Annatto, neither crushed nor ground	10%	-
1404.90.95	- - - Annatto, crushed or ground	15%	-
1404.90.96	- - - Other vegetable products for dyeing	FREE	7%
1404.90.99	- - - Other	15%	7%



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

**CHAPTER 15**  
**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;**  
**PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

**NOTES**

1. This Chapter does not cover:
  - a) pig fat or poultry fat of heading 0209;
  - b) cocoa butter, fat or oil (heading 1804);
  - c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
  - d) greaves (heading 2301) or residues of headings 2304 to 2306;
  - e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulpho-nated oils or other goods of Section VI; or
  - f) factice derived from oils (heading 4002).
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
3. Heading 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 1522.

**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.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>1501.00</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:</b>		
1501.00.10	- Pig fat (including lard)	15%	-
1501.00.20	- Poultry fat	FREE	-
<b>1502.00</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03:</b>		
1502.00.10	- Fats of bovine animals	FREE	-
1502.00.90	- Other	FREE	7%
<b>1503.00</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:</b>		
1503.00.10	- Inedible lard stearin	10%	7%
1503.00.20	- Edible lard oil and lard stearin	15%	-
1503.00.30	- Tallow oil	15%	7%
1503.00.40	- Oleo-oil	15%	-
1503.00.90	- Other	30%	7%
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b>		
1504.10.00	- Fish-liver oils and their fractions	10%	-
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	10%	-
1504.30	- Fats and oils and their fractions, of marine mammals:		
1504.30.10	- - Sperm oil	15%	7%
1504.30.90	- - Other	10%	-
<b>1505.00</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin):</b>		
1505.00.10	- Wool grease, crude	FREE	7%
1505.00.90	- Other	FREE	7%
<b>1506.00.00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</b>	FREE	-
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified:</b>		
1507.10.00	- Crude oil, whether or not degummed	FREE	-
1507.90.00	- Other	10%	-
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified:</b>		
1508.10.00	- Crude oil	10%	-
1508.90.00	- Other	10%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>15.09</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified:</b>		
1509.10.00	- Virgin	10%	-
1509.90.00	- Other	10%	-
<b>1510.00.00</b>	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09</b>	10%	-
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>		
1511.10.00	- Crude oil	20%	-
1511.90.00	- Other	10%	-
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
	- Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00	-- Crude oil	10%	-
1512.19.00	-- Other	10%	-
	- Cotton-seed oil and its fractions:		
1512.21.00	-- Crude oil, whether or not gossypol has been removed	10%	-
1512.29.00	-- Other	10%	-
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
	- Coconut (copra) oil and its fractions:		
1513.11.00	-- Crude oil	10%	-
1513.19.00	-- Other	10%	-
	- Palm kernel or babassu oil and fractions thereof:		
1513.21.00	-- Crude oil	20%	-
1513.29.00	-- Other	20%	-
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
	- Low erucic acid rape or colza oil and its fractions:		
1514.11.00	-- Crude oil	10%	-
1514.19.00	-- Other	10%	-
	- Other:		
1514.91.00	-- Crude oil	10%	-
1514.99.00	-- Other	10%	-
<b>15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:</b>		
	- Linseed oil and its fractions:		
1515.11.00	-- Crude oil	10%	7%
1515.19.00	-- Other	FREE	7%
	- Maize (corn) oil and its fractions:		
1515.21.00	-- Crude oil	FREE	-
1515.29.00	-- Other	10%	-
1515.30	- Castor oil and its fractions:		
1515.30.10	-- Crude oil	FREE	7%
1515.30.90	-- Other	10%	7%
1515.50	- Sesame oil and its fractions:		
1515.50.10	-- Crude oil	10%	-
1515.50.90	-- Other	10%	-
1515.90	- Other:		
1515.90.10	-- Jojoba oil and its fractions	10%	7%
1515.90.30	-- Tung oil and its fractions	10%	7%
	-- Other edible vegetable oils and their fractions:		
1515.90.41	--- Crude	10%	-
1515.90.49	--- Other	10%	-
1515.90.90	-- Other	10%	7%
<b>15.16</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:</b>		
1516.10.00	- Animal fats and oils and their fractions	15%	7%
1516.20	- Vegetable fats and oils and their fractions:		
1516.20.10	-- Hydrogenated vegetable oils used in the food industry	10%	-
1516.20.20	-- Hydrogenated castor oil	FREE	7%
1516.20.90	-- Other	15%	7%
<b>15.17</b>	<b>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:</b>		
1517.10.00	- Margarine, excluding liquid margarine	10%	-
1517.90	- Other:		
1517.90.10	-- Mixtures of vegetable oils	10%	-
1517.90.90	-- Other	10%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>1518.00</b>	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:</b>		
	- Chemically modified animal or vegetable fats and oils and their fractions:		
1518.00.11	- - Linosyn	FREE	7%
1518.00.12	- - Of linseed	FREE	7%
1518.00.13	- - Dehydrated vegetable fats, powdered	FREE	7%
1518.00.19	- - Other	FREE	7%
	- Other:		
1518.00.91	- - Cooking oils used in the preparation of animal feed	FREE	-
1518.00.99	- - Other	FREE	7%
<b>1520.00.00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes</b>	FREE	-
<b>15.21</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:</b>		
1521.10.00	- Vegetable waxes	FREE	7%
1521.90	- Other:		
1521.90.10	- - Beeswax	FREE	7%
1521.90.90	- - Other	FREE	7%
<b>1522.00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:</b>		
1522.00.10	- Degras	15%	7%
1522.00.20	- Residues from the treatment of vegetable oils	15%	7%
1522.00.90	- Other	10%	7%

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

**NOTE**

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

**CHAPTER 16**  
**PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS**  
**OR OTHER AQUATIC INVERTEBRATES**

**NOTES**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
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 1902 or to the preparations of heading 2103 or 2104.

**SUBHEADING NOTES**

1. For the purposes of subheading 1602 10, the expression “homogenized preparations” means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 1602.
2. The fish and crustaceans specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

**ADDITIONAL NOTES**

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997 and Act No. 26, 4 June 2001, Official Gazette No. 24.317, 6 June 2001, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
1602.41.11	70%	70%	70%
1602.41.19	70%	70%	70%
1602.42.10	70%	70%	70%
1602.42.90	70%	70%	70%
1602.49.13	70%	70%	70%
1602.49.19	70%	70%	70%

2. Sausages and similar products, of meat, meat offal or blood and food preparations based on these products, classified in heading 1601, when presented commingled or when they contain two or more of the products specified in the different subdivisions of heading 1601, shall be classified under the subheading corresponding to that component which predominates by weight. (Government Order No. 27, 5 December 2001, Official Gazette No. 24.447, 7 December 2001).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>1601.00</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:</b>		
	- Of fowls of the species <i>Gallus domesticus</i> :		
1601.00.11	- - Vienna Sausages	10%	-
1601.00.12	- - Other, in airtight containers or vacuum packed	25%	
1601.00.19	- - Other	25%	-
	- Of turkeys:		
1601.00.21	- - In airtight containers or vacuum packed	10%	-
1601.00.29	- - Other	10%	-
	- Of swine:		
1601.00.31	- - Vienna Sausages	10%	-
1601.00.32	- - Other, in airtight containers or vacuum packed	20%	-
1601.00.39	- - Other	25%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
1601.00.41	- Of bovine animals:		
1601.00.42	- - Vienna Sausages	10%	-
1601.00.49	- - Other, in airtight containers or vacuum packed	30%	-
	- - Other	30%	-
	- Other:		
1601.00.91	- - In airtight containers or vacuum packed	20%	-
1601.00.99	- - Other	20%	-
<b>16.02</b>	<b>Other prepared or preserved meat, meat offal or blood:</b>		
1602.10.00	- Homogenized preparations	10%	-
1602.20	- Of liver of any animal:		
1602.20.10	- - Goose or duck liver pâté	10%	-
	- - Other:		
1602.20.91	- - - In airtight containers or vacuum packed	10%	-
1602.20.99	- - - Other	10%	-
	- Of poultry of heading 0105:		
1602.31	- - Of turkeys:		
1602.31.10	- - - In airtight containers or vacuum packed	10%	-
1602.31.90	- - - Other	10%	-
1602.32	- - Of fowls of the species <i>Gallus domesticus</i> :		
1602.32.10	- - - In airtight containers or vacuum packed	10%	-
1602.32.90	- - - Other	10%	-
1602.39	- - Other:		
1602.39.10	- - - In airtight containers or vacuum packed	10%	-
1602.39.90	- - - Other	10%	-
	- Of swine:		
1602.41	- - Hams and cuts thereof:		
	- - - Cooked ham:		
1602.41.11	- - - - In airtight containers or vacuum packed	40%	-
1602.41.19	- - - - Other	40%	-
1602.41.90	- - - Other	30%	-
1602.42	- - Shoulders and cuts thereof:		
1602.42.10	- - - In airtight containers or vacuum packed	40%	-
1602.42.90	- - - Other	70%	-
1602.49	- - Other, including mixtures:		
	- - - In airtight containers or vacuum packed:		
1602.49.11	- - - - Devilled ham	FREE	-
1602.49.12	- - - - Jamonadas in containers holding less than 1 kg	FREE	-
1602.49.13	- - - - Jamonadas in containers holding 1 kg or more	70%	-
1602.49.14	- - - - Pig fat, whether or not containing lean meat	30%	-
1602.49.15	- - - - Pigs' tails, snouts, trotters and ears	FREE	-
1602.49.19	- - - - Other	70%	-
1602.49.90	- - - Other	30%	-
1602.50	- Of bovine animals:		
1602.50.10	- - In airtight containers or vacuum packed	10%	-
1602.50.90	- - Other	10%	-
1602.90	- Other, including preparations of blood of any animal:		
	- - In airtight containers or vacuum packed:		
1602.90.11	- - - Preparations of blood of any animal	10%	-
1602.90.19	- - - Other	10%	-
1602.90.90	- - Other	10%	-
<b>1603.00</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</b>		
1603.00.10	- Of meat	10%	-
1603.00.20	- Of fish	15%	-
1603.00.90	- Other	15%	-
<b>16.04</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:</b>		
	- Fish, whole or in pieces, but not minced:		
1604.11	- - Salmon:		
1604.11.10	- - - In airtight containers or vacuum packed	15%	-
1604.11.90	- - - Other	15%	-
1604.12	- - Herrings:		
1604.12.10	- - - In airtight containers or vacuum packed	5%	-
1604.12.90	- - - Other	15%	-
1604.13	- - Sardines, sardinella and brisling or sprats:		
1604.13.10	- - - In airtight containers or vacuum packed	FREE	-
1604.13.90	- - - Other	FREE	-
1604.14	- - Tunas, skipjack and bonito ( <i>Sarda spp.</i> ):		
1604.14.10	- - - In airtight containers or vacuum packed	FREE	-
1604.14.90	- - - Other	FREE	-
1604.15	- - Mackerel:		
1604.15.10	- - - In airtight containers or vacuum packed	5%	-
1604.15.90	- - - Other	5%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
1604.16	- - Anchovies:		
1604.16.10	- - - In airtight containers or vacuum packed	5%	-
1604.16.90	- - - Other	5%	-
1604.19	- - Other:		
1604.19.10	- - - Cod, in airtight containers or vacuum packed	5%	-
1604.19.20	- - - Other fish, in airtight containers or vacuum packed	FREE	-
1604.19.90	- - - Other	5%	-
1604.20	- Other prepared or preserved fish:		
1604.20.10	- - Homogenized preparations for infant use	10%	-
1604.20.20	- - Other preparations, not in airtight containers or vacuum packed	15%	-
	- - Other, in airtight containers or vacuum packed:		
1604.20.91	- - - Tuna	FREE	-
1604.20.92	- - - Cod	FREE	-
1604.20.93	- - - Salmon	5%	-
1604.20.94	- - - Sardines	FREE	-
1604.20.99	- - - Other	FREE	-
1604.30	- Caviar and caviar substitutes:		
1604.30.10	- - In airtight containers or vacuum packed	15%	-
1604.30.90	- - Other	15%	-
<b>16.05</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:</b>		
1605.10.00	- Crabs	15%	-
1605.20.00	- Shrimps and prawns	15%	-
1605.30.00	- Lobster	15%	-
1605.40.00	- Other crustaceans	15%	-
1605.90.00	- Other	10%	-

## CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY

### NOTE

1. This Chapter does not cover:
  - a) sugar confectionery containing cocoa (heading 1806);
  - b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
  - c) medicaments or other products of Chapter 30.

### SUBHEADING NOTE

1. For the purposes of subheadings 1701 11 and 1701 12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

### ADDITIONAL NOTES

1. Goods classified in Tariff subheading 1704 90 40 must consist essentially of sugar and medicinal flavouring substances (for example: menthol, camphor, eucalyptus oil, thymol, tolu balsam, ascorbic acid, benzyl alcohol, and the like). Since this is confectionery that is being sold as a medicament for use by the public, these goods must have the relevant authorization and health certificate from the Department of Pharmacy and Drugs of the Ministry of Health. (Government Order No. 18, 13 August 1999, Official Gazette No. 23.867, 19 August 1999).
2. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
1701.11.00	144%	144%	144%
1701.99.90	144%	144%	144%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>17.01</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form:</b>		
	- Raw sugar not containing added flavouring or colouring matter:		
1701.11.00	-- Cane sugar	144%	-
1701.12.00	-- Beet sugar	30%	-
	- Other:		
1701.91	-- Containing added flavouring or colouring matter:		
1701.91.10	--- Sugar candy	15%	-
1701.91.90	--- Other	30%	-
1701.99	-- Other:		
1701.99.10	--- Sugar candy	15%	-
1701.99.90	--- Other	144%	-
<b>17.02</b>	<b>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:</b>		
	- Lactose and lactose syrup:		
1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	FREE	-
1702.19.00	-- Other	FREE	-
1702.20	- Maple sugar and maple syrup:		
1702.20.10	-- Maple sugar	15%	-
1702.20.20	-- Maple syrup	15%	-
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702.30.10	-- Commercial glucose, not powdered	FREE	-
1702.30.20	-- Glucose syrup	FREE	-
1702.30.90	-- Other	15%	-
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:		
1702.40.10	-- Commercial glucose, not powdered	FREE	-
1702.40.20	-- Glucose syrup	FREE	-
1702.40.90	-- Other	15%	-
1702.50.00	- Chemically pure fructose	15%	-
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:		
1702.60.10	-- Fructose in solid form	FREE	-
1702.60.90	-- Other	FREE	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
	- - Sugars in solid form:		
1702.90.11	- - - Chemically pure maltose	15%	-
1702.90.12	- - - Maltodextrine	FREE	-
1702.90.19	- - - Other	15%	-
	- - Syrups:		
1702.90.21	- - - Single	10%	-
1702.90.29	- - - Other	10%	-
1702.90.30	- - Cane honey	15%	-
1702.90.40	- - Maple honey	15%	-
1702.90.50	- - Colouring caramels	FREE	-
1702.90.90	- - Other	15%	-
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar:</b>		
1703.10	- Cane molasses:		
1703.10.10	- - Edible	15%	-
1703.10.90	- - Other	15%	7%
1703.90	- Other:		
1703.90.10	- - Edible	15%	-
1703.90.90	- - Other	15%	7%
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa:</b>		
1704.10.00	- Chewing gum, whether or not sugar-coated	15%	-
1704.90	- Other:		
1704.90.10	- - Candies, caramels, pastilles, gums containing sugar and boiled sweets	15%	-
1704.90.20	- - Nougat	15%	-
1704.90.30	- - Popcorn or toasted maize coated with sugar or honey	15%	-
1704.90.40	- - Throat pastilles and cough drops, consisting essentially of sugar and medicinal flavouring substances	5%	-
1704.90.90	- - Other	10%	-



## CHAPTER 18

### COCOA AND COCOA PREPARATIONS

#### NOTES

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>1801.00.00</b>	<b>Cocoa beans, whole or broken, raw or roasted</b>	15%	-
<b>1802.00.00</b>	<b>Cocoa shells, husks, skins and other cocoa waste</b>	15%	-
<b>18.03</b>	<b>Cocoa paste, whether or not defatted:</b>		
1803.10.00	- Not defatted	10%	-
1803.20.00	- Wholly or partly defatted	10%	-
<b>1804.00.00</b>	<b>Cocoa butter, fat and oil</b>	10%	-
<b>1805.00.00</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter</b>	FREE	-
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa:</b>		
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	10%	-
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	15%	-
	- Other, in blocks, slabs or bars:		
1806.31	- - Filled:		
1806.31.10	- - - Boiled sweets	5%	-
1806.31.90	- - - Other	5%	-
1806.32	- - Not filled:		
1806.32.10	- - - Chocolate covered hard caramels	5%	-
1806.32.20	- - - Boiled sweets or pastilles	5%	-
1806.32.30	- - - Dietetic products containing 50% or more by weight of cocoa	5%	-
1806.32.90	- - - Other	5%	-
1806.90	- Other:		
1806.90.10	- - Dietetic preparations containing 50% or more by weight of cocoa	10%	-
1806.90.20	- - Other dietetic preparations in powder form	5%	-
1806.90.90	- - Other	15%	-

## CHAPTER 19

### PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

#### NOTES

1. This Chapter does not cover:
  - a) except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
  - c) medicaments or other products of Chapter 30.
2. For the purposes of heading 1901:
  - 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 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
3. Heading 1904 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 1806 (heading 1806).
4. For the purposes of heading 1904, 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.

#### COMMENTS

1. For the purposes of this tariff the expression "modified milk" shall be taken to mean products with a basis of milk of headings 0401 and 0402, in which some of the natural milk constituents have been substituted wholly or partly by other substances (for example, butterfat substituted with oleic fat).
2. For the purposes of tariff subheading 1905 90 30 the expression "soda biscuits" shall be taken to mean biscuits containing wheat flour or meal, yeast, salt, soda and fat.

#### ADDITIONAL NOTE

1. For the purposes of subheading 1901 10 11 the expression "infant milk formula" shall be taken to mean lactic substitutes for mother's milk for feeding infants up to 12 months old with the prior approval of the Food Protection Department of the Ministry of Health. (Government Order No. 20, 17 July 2002, Official Gazette No. 24.600, 22 July 2002).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>19.01</b>	<b>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 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>		
1901.10	- Preparations for infant use, put up for retail sale:		
	- - Modified milk and preparations with a basis of natural milk constituents:		
1901.10.11	- - - Infant milk formula	FREE	-
1901.10.19	- - - Other	5%	-
1901.10.20	- - Dietetic preparations with a basis of cereals, flours or starch, containing milk, milk derivatives or eggs	5%	-
1901.10.30	- - Cereal preparations not containing milk or eggs	10%	-
1901.10.90	- - Other	5%	-
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 1905:		
1901.20.10	- - Mazarina (corn meal)	15%	-
1901.20.20	- - Manioc flour	15%	-
	- - Other:		
1901.20.91	- - - Not containing added sugar or other sweetening matter	15%	-
1901.20.99	- - - Other	10%	-
1901.90	- Other:		
1901.90.10	- - Malt extract	FREE	-
	- - Dietetic preparations:		
1901.90.21	- - - With a basis of cereals, flours or starch, containing eggs, milk or milk derivatives	FREE	-
1901.90.22	- - - Dietary preparations with a basis of cereals, not containing milk, milk derivatives or eggs	FREE	-
1901.90.23	- - - Modified milk and preparations with a basis of natural milk constituents	30%	-
1901.90.29	- - - Other	15%	-
1901.90.40	- - Malted milk	10%	-
1901.90.50	- - Ice-cream powders	FREE	-
	- - Other cereal and starch preparations:		
1901.90.61	- - - Not containing added sugar or other sweetening matter	15%	-
1901.90.69	- - - Other	10%	-
1901.90.90	- - Other	10%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>19.02</b>	<b>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:</b>		
	- Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	-- Containing eggs	10%	-
1902.19.00	-- Other	10%	-
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:		
	-- Stuffed or prepared mainly with more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof:		
1902.20.11	--- Of sausage, meat or meat offal	10%	-
1902.20.12	--- Of fish	10%	-
1902.20.19	--- Other	10%	-
1902.20.90	-- Other	10%	-
1902.30.00	- Other pasta	10%	-
1902.40	- Couscous:		
1902.40.10	-- Uncooked pasta, not stuffed or otherwise prepared	15%	-
1902.40.90	-- Other	15%	-
<b>1903.00.00</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	10%	-
<b>19.04</b>	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example: corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:</b>		
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
1904.10.10	-- Popcorn	15%	-
	-- Flakes and the like, obtained by the swelling or roasting of cereals:		
1904.10.21	--- Containing added sugar or other sweetening matter	10%	-
1904.10.22	--- "Grape-Nuts" in containers holding 4 pounds or more	FREE	-
1904.10.23	--- Flakes and the like, of maize (corn), obtained by swelling or roasting	10%	-
1904.10.24	--- Snacks (corn appetizers whether or not cheese flavoured)	10%	-
1904.10.29	--- Other	10%	-
1904.10.90	-- Other	10%	-
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904.20.10	-- Flakes and the like, obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted or swelled corn flakes	15%	-
1904.20.20	-- Snacks (corn appetizers whether or not cheese flavoured)	15%	-
1904.20.90	-- Other	15%	-
1904.30.00	- Bulgur wheat	15%	-
1904.90	- Other:		
1904.90.10	-- Pre-cooked rice, prepared and seasoned, put up in boxes or sachets in packings of a net content not exceeding 2 kg	15%	-
1904.90.90	-- Other	15%	-
<b>19.05</b>	<b>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:</b>		
1905.10.00	- Crispbread	10%	-
1905.20.00	- Gingerbread and the like	10%	-
	- Sweet biscuits; waffles and wafers:		
1905.31.00	-- Sweet biscuits	10%	-
1905.32.00	-- Waffles and wafers	10%	-
1905.40	- Rusks, toasted bread and similar toasted products:		
1905.40.10	-- Not containing added sugar, honey, eggs, fat, cheese, fruit or nuts	10%	-
1905.40.90	-- Other	10%	-
1905.90	- Other:		
1905.90.10	-- Communion wafers	FREE	-
	-- Bread and other bakers' wares, not containing added sugar, honey, eggs, fat, cheese, fruit or nuts:		
1905.90.21	--- Bread and ships' biscuits	10%	-
1905.90.29	--- Other	10%	-
1905.90.30	-- Soda or salted biscuits	10%	-
1905.90.40	-- Other biscuits	10%	-
1905.90.50	-- Snacks (corn appetizers whether or not cheese flavoured)	10%	-
1905.90.60	-- Other bakers' wares, frozen	10%	-
1905.90.90	-- Other	10%	-

## CHAPTER 20

### PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

#### NOTES

- This Chapter does not cover:
  - vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapters 7, 8 or 11;
  - food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - Bakers' wares and other products of heading 1905; or
  - homogenized composite food preparations of heading 2104.
- Headings 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 1704) or chocolate confectionery (heading 1806).
- Headings 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading 1105 or 1106 (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).
- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 2002.
- For the purposes of heading 2007, 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.
- For the purposes of heading 2009, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

#### SUBHEADING NOTES

- For the purposes of subheading 2005 10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparations for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005 10 takes precedence over all other subheadings of heading 2005.
- For the purposes of subheading 2007 10, the expression "homogenized preparations" means preparations of fruit, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007 10 takes precedence over all other subheadings of heading 2007.
- 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.

#### ADDITIONAL NOTE

- In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997 and Act No. 26, 4 June 2001, Official Gazette No. 24.317, 6 June 2001, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
20.02.90.11	81%	81%	81%
20.02.90.12	81%	81%	81%
20.02.90.19	81%	81%	81%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>		
2001.10.00	- Cucumbers and gherkins	FREE	-
2001.90	- Other:		
2001.90.10	-- Olives, whether or not stuffed	10%	-
2001.90.20	-- Capers	10%	-
2001.90.30	-- Sweet corn (Zea mays var. saccharata)	15%	-
	-- Peppers:		
2001.90.41	--- Sweet	FREE	-
2001.90.49	--- Other	10%	-
2001.90.50	-- Tomatoes	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2001.90.61	-- Other vegetables, fruit and nuts unmixed:		
2001.90.62	--- Of tropical fruits	15%	-
2001.90.63	--- Of non-tropical fruits	15%	-
2001.90.69	--- Onions	15%	-
2001.90.70	--- Other	15%	-
2001.90.80	-- Mixed vegetable pickles	15%	-
2001.90.90	-- Piccalilli	15%	-
	-- Other	15%	-
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:</b>		
2002.10.00	- Tomatoes, whole or in pieces	10%	-
2002.90	- Other:		
	-- Tomato purée, paste and juice, containing 12% or more by weight of dry extract:		
2002.90.11	--- Purées	50%	-
2002.90.12	--- Uncooked paste or pulp	50%	-
2002.90.13	--- Tomato paste put up for retail sale	30%	-
2002.90.14	--- Tomato purée put up for retail sale	30%	-
2002.90.15	--- Pasta put up for retail sale	30%	-
2002.90.19	--- Other	50%	-
	-- Tomato purée, paste and juice, containing 7% or more by weight of dry extract, but less than 12%:		
2002.90.21	--- Juice	5%	-
2002.90.29	--- Other	15%	-
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:</b>		
2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	5%	-
2003.20.00	- Truffles	10%	-
2003.90.00	- Other	FREE	-
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:</b>		
2004.10	- Potatoes:		
2004.10.10	-- Preparations of sliced, pre-cooked potatoes in packings of less than 1 kg	10%	-
2004.10.20	-- Preparations of sliced, pre-cooked potatoes in packings of 1 kg or more	10%	-
2004.10.30	-- Hash Browns	10%	-
2004.10.90	-- Other	10%	-
2004.90	- Other vegetables and mixtures of vegetables:		
	-- Leguminous vegetables, unmixed:		
2004.90.11	--- Peas	10%	-
2004.90.12	--- String beans	10%	-
2004.90.19	--- Other	15%	-
	-- Onions, shallots, garlic, leeks and other alliaceous vegetables, unmixed:		
2004.90.21	--- Onions and shallots	15%	-
2004.90.22	--- Garlic	15%	-
2004.90.29	--- Other	15%	-
	-- Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, unmixed:		
2004.90.31	--- Headed broccoli	10%	-
2004.90.32	--- Cauliflowers	10%	-
2004.90.33	--- Brussels sprouts	10%	-
2004.90.34	--- Cabbages (Savoy cabbage and common cabbage)	10%	-
2004.90.39	--- Other	10%	-
2004.90.40	-- Lettuce	10%	-
	-- Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, excluding roots and tubers with high starch or inulin content, unmixed:		
2004.90.51	--- Carrots	15%	-
2004.90.52	--- Salad beetroot	10%	-
2004.90.59	--- Other	15%	-
2004.90.60	-- Peppers	5%	-
	-- Olives and capers, unmixed:		
2004.90.71	--- Olives	10%	-
2004.90.72	--- Capers	10%	-
	-- Other vegetables, unmixed:		
2004.90.81	--- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	15%	-
2004.90.82	--- Asparagus	10%	-
2004.90.89	--- Other	15%	-
	-- Mixtures of vegetables:		
2004.90.91	--- Olives, whether or not stuffed, with peppers or with capers	10%	-
2004.90.92	--- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with peppers	15%	-
2004.90.99	--- Other	10%	-
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:</b>		
2005.10	- Homogenized vegetables:		
2005.10.10	-- In containers holding not more than 170.25 g (6 ounces)	10%	-
2005.10.90	-- Other	10%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2005.20	- Potatoes:		
2005.20.10	- - Potato chips	10%	-
2005.20.20	- - Flour, meal or flakes	10%	-
2005.20.90	- - Other	54%	-
2005.40.00	- Peas ( <i>Pisum sativum</i> )	FREE	-
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
2005.51	- - Shelled:		
2005.51.10	- - - Prepared with meat, meat offal or sausages	FREE	-
2005.51.20	- - - Pork and beans	FREE	-
2005.51.90	- - - Other	10%	-
2005.59.00	- - Other	15%	-
2005.60.00	- Asparagus	10%	-
2005.70.00	- Olives	10%	-
2005.80.00	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	10%	-
	- Other vegetables and mixtures of vegetables:		
2005.91.00	- - Bamboo shoots	15%	-
2005.99	- - Other:		
	- - - Alliacious vegetables, unmixed:		
2005.99.11	- - - - Onions	15%	-
2005.99.12	- - - - Garlic	15%	-
2005.99.19	- - - - Other	10%	-
2005.99.20	- - - Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, unmixed	15%	-
	- - - Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, excluding roots and tubers with high starch or inulin content:		
2005.99.31	- - - - Carrots	10%	-
2005.99.32	- - - - Salad beetroot	15%	-
2005.99.39	- - - - Other	15%	-
2005.99.40	- - - Peppers	FREE	-
2005.99.50	- - - Capers	10%	-
2005.99.60	- - - Other leguminous vegetables, unmixed	15%	-
2005.99.70	- - - Other vegetables, unmixed	15%	-
2005.99.80	- - - Sauerkraut	15%	-
	- - - Other (mixtures):		
2005.99.91	- - - - Olives (whether or not stuffed) with capers	10%	-
2005.99.92	- - - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with peppers	15%	-
2005.99.99	- - - - Other mixtures of vegetables	10%	-
<b>2006.00</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized):</b>		
	- Fruit preserved in sugar (in syrup, crystallized or frosted):		
2006.00.11	- - Strawberries	15%	-
2006.00.19	- - Other	15%	-
2006.00.90	- Other	15%	-
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:</b>		
2007.10.00	- Homogenized preparations	15%	-
	- Other:		
2007.91.00	- - Citrus fruit	15%	-
2007.99	- - Other:		
2007.99.10	- - - Strawberries	10%	-
2007.99.90	- - - Other	10%	-
<b>20.08</b>	<b>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:</b>		
	- Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11	- - Ground-nuts:		
2008.11.10	- - - Roasted	10%	-
2008.11.20	- - - Peanut butter	15%	-
2008.11.90	- - - Other	10%	-
2008.19	- - Other, including mixtures:		
	- - - Roasted:		
2008.19.11	- - - - Cashew nuts, including mixtures thereof in which cashew nuts are the main ingredient by weight	10%	-
2008.19.12	- - - - Mixtures in which groundnuts are the main ingredient by weight	10%	-
2008.19.13	- - - - Almond paste	FREE	-
2008.19.19	- - - - Other	15%	-
	- - - Pastes:		
2008.19.21	- - - - Of roasted almonds, not containing added sugar or other sweetening matter	FREE	-
2008.19.22	- - - - Of roasted sesamum seeds	10%	-
2008.19.29	- - - - Other	15%	-
2008.19.90	- - - Other	10%	-
2008.20.00	- Pineapples	15%	-
2008.30.00	- Citrus fruit	15%	-
2008.40.00	- Pears	10%	-
2008.50.00	- Apricots	FREE	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2008.60.00	- Cherries	10%	-
2008.70.00	- Peaches, including nectarines	10%	-
2008.80.00	- Strawberries	15%	-
	- Other, including mixtures other than those of subheading 2008.19:		
2008.91.00	-- Palm hearts	15%	-
2008.92	-- Mixtures:		
	--- Of fruit:		
2008.92.11	---- In containers holding more than 50 pounds	FREE	-
2008.92.19	---- Other	10%	-
2008.92.90	--- Other	15%	-
2008.99	-- Other:		
	--- Maize (corn) other than sweetcorn, prepared or preserved:		
2008.99.11	---- Frozen corn-on-the-cob	15%	-
2008.99.19	---- Other	15%	-
	--- Manioc (cassava), arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, sago pith:		
2008.99.21	---- Sweet potatoes	10%	-
2008.99.22	---- Yams	15%	-
2008.99.23	---- Manioc (cassava)	15%	-
2008.99.29	---- Other	15%	-
2008.99.30	--- Other, of tropical fruits	15%	-
2008.99.40	--- Other, of non-tropical fruits	15%	-
2008.99.90	--- Other	10%	-
<b>20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:</b>		
	- Orange juice:		
2009.11.00	-- Frozen	10%	-
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	10%	-
2009.19.00	-- Other	10%	-
	- Grapefruit juice:		
2009.21.00	-- Of a Brix value not exceeding 20	10%	-
2009.29.00	-- Other	10%	-
	- Juice of any other single citrus fruit:		
2009.31.00	-- Of a Brix value not exceeding 20	10%	-
2009.39.00	-- Other	10%	-
	- Pineapple juice:		
2009.41.00	-- Of a Brix value not exceeding 20	10%	-
2009.49.00	-- Other	10%	-
2009.50.00	- Tomato juice	10%	-
	- Grape juice (including grape must):		
2009.61.00	-- Of a Brix value not exceeding 30	10%	-
2009.69	-- Other:		
2009.69.10	--- Concentrated, whether or not powdered	FREE	-
2009.69.20	--- Not containing additives or preservatives, or containing ascorbic acid (vitamin C) only	10%	-
2009.69.90	--- Other	10%	-
	- Apple juice:		
2009.71.00	-- Of a Brix value not exceeding 20	10%	-
2009.79	-- Other:		
2009.79.10	--- Concentrated	FREE	-
2009.79.20	--- Not containing additives or preservatives, or containing ascorbic acid (vitamin C) only	10%	-
2009.79.90	--- Other	10%	-
2009.80	- Juice of any other single fruit or vegetable:		
	-- Of prunes:		
2009.80.11	--- Concentrated	10%	-
2009.80.19	--- Other	10%	-
2009.80.20	-- Of vegetables, not containing tomato, whether or not concentrated	15%	-
	-- Other fruit juice concentrates, other than of prunes:		
2009.80.31	--- Of tropical fruits	10%	-
2009.80.32	--- Of pear	FREE	-
2009.80.33	--- Of peaches including nectarines	FREE	-
2009.80.34	--- Of apricot	FREE	-
2009.80.39	--- Other	FREE	-
	-- Other (unmixed):		
2009.80.91	--- Of tropical fruits	10%	-
2009.80.92	--- Of peaches including nectarines	10%	-
2009.80.93	--- Of apricot	10%	-
2009.80.94	--- Of pear	10%	-
2009.80.99	--- Other	FREE	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2009.90	- Mixtures of juices:		
	- - Concentrated, whether or not powdered:		
2009.90.11	- - - Of vegetables, not containing tomato	10%	-
2009.90.12	- - - Of vegetables, containing tomato	10%	-
2009.90.13	- - - Of tropical fruits	10%	-
2009.90.19	- - - Other	FREE	-
	- - Other vegetable juices (not concentrated):		
2009.90.21	- - - Containing tomato	10%	-
2009.90.29	- - - Other	10%	-
2009.90.30	- - Prune and cranberry juice	10%	-
2009.90.40	- - Apple and grape juices, containing vitamin C (ascorbic acid) only, not containing other additives or preservatives, not concentrated	10%	-
2009.90.90	- - Other	10%	-



## CHAPTER 21

### MISCELLANEOUS EDIBLE PREPARATIONS

#### NOTES

1. This Chapter does not cover:
  - a) mixed vegetables of heading 0712;
  - b) roasted coffee substitutes containing coffee in any proportion (heading 0901);
  - c) flavoured tea (heading 0902);
  - d) spices or other products of headings 0904 to 0910;
  - e) food preparations, other than the products described in heading 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - f) yeast put up as a medicament or other products of heading 3003 or 3004; or
  - g) prepared enzymes of heading 3507.
2. Extracts of the substitutes referred to in Note 1 b) above are to be classified in heading 2101.
3. For the purposes of heading 2104, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

#### ADDITIONAL NOTE

1. In accordance with the provisions of Government Order No. 22, 7 July 2004, Official Gazette No. 25.091, 12 July 2004, the goods of tariff subheading 2103 20 99 must be accompanied by a certificate issued by the Food Protection Department of the Ministry of Health confirming their dry tomato extract content, based on a laboratory analysis carried out by the Special Institute for Analyses of Panama University (*Instituto Especializado de Análisis de la Universidad de Panamá*).

#### ADDITIONAL COMMENTS

1. Text of Article 9 of Act No. 45, 14 November 1995 (Official Gazette No. 22.911), as amended by Article 8 of Act No. 8, 15.03.10, Official Gazette No. 23.089, 15.03.10 Selective Excise Duty Tax (SED):  
 "Article 9: Aerated beverages, whether locally produced or imported are assessed to excise tax at a rate of five percent (5%); and syrups used for the production of aerated beverages, whether locally produced or imported are assessed to excise tax at a rate of six percent (10%)".  
 The 5% excise tax rate will also apply to the goods of heading 22 02 except those requiring refrigeration during manufacture, preservation or sale.  
 "Paragraph: The excise tax of 10% referred to in this Article will be payable on post-mix syrups for use in dispensing machines at the time of presentation of the tax declaration referred to in Article 7, paragraph 1 of this Act".  
 "For the purposes of this Act, the expression "post-mix syrups for use in dispensing machines" shall be taken to apply to syrups for use in dispensing machines to make aerated beverages in soda fountains, restaurants, cinemas, schools and other public outlets".
2. In accordance with Act No. 45, 14 November 1995 (Official Gazette No. 22.911), the selective excise tax applicable to the syrups used in the post-mix dispensing machines (Tariff subheading 2106 90 11), shall be 10% of the total CIF value plus all Customs taxes, fees, duties, charges and levies applicable to the imported goods, excluding the Goods and Services Transfer Tax (*Impuesto de Transferencia de Bienes Corporales Muebles* - I.T.B.M.S.). See Article 5 of Executive Order No. 7, 12 January 1996, establishing regulations for Act No. 45, 14 November 1995.
3. Customs import declarations for the import of goods subject to the Selective Excise Tax established by Act No. 45, 14 November 1995 must be checked and approved in advance by the Alcohol and Liquor Department of the Directorate General of Revenue.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>21.01</b>	<b>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</b>		
	- 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	- - Extracts, essences and concentrates:		
2101.11.10	- - - Instant coffee	40%	-
2101.11.90	- - - Other	30%	-
2101.12	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
2101.12.10	- - - Coffee pastes	30%	-
2101.12.20	- - - Instant coffee	40%	-
2101.12.90	- - - Other	30%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
2101.20.10	- - Extracts, essences and concentrates with a basis of tea, and preparations with a basis of these extracts, essences or concentrates	15%	-
2101.20.20	- - Extracts, essences and concentrates with a basis of maté, and preparations with a basis of these extracts, essences or concentrates	15%	-
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30%	-
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:</b>		
2102.10	- Active yeasts:		
2102.10.10	- - For making beer	FREE	-
2102.10.90	- - Other	10%	-
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	-
2102.30.00	- Prepared baking powders	10%	-
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>		
2103.10.00	- Soya sauce	15%	-
2103.20	- Tomato ketchup and other tomato sauces:		
2103.20.10	- - Tomato ketchup, whether or not spicy	30%	-
2103.20.20	- - Spaghetti sauce	30%	-
	- - Other:		
2103.20.91	- - - With a dry tomato extract content of 5% or more by weight	30%	-
2103.20.99	- - - Other	25%	-
2103.30	- Mustard flour and meal and prepared mustard:		
2103.30.10	- - Mustard flour and meal	FREE	-
2103.30.20	- - Prepared mustard	10%	-
2103.90	- Other:		
2103.90.10	- - Preparations for sauce	15%	-
	- - Other sauces and seasonings:		
2103.90.21	- - - Mayonnaise, whether or not mixed	10%	-
2103.90.22	- - - Worcestershire sauce	15%	-
2103.90.29	- - - Other	10%	-
	- - Mixed condiments and mixed seasonings:		
2103.90.31	- - - Mixed seasonings for industrial use in the manufacture of sausages	FREE	-
2103.90.39	- - - Other	FREE	-
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenized composite food preparations:</b>		
2104.10	- Soups and broths and preparations therefor:		
	- - Homogenized and dehydrated soups and broths, put up for retail sale in the form of slabs, chips, cubes, or other compressed forms, or in powder:		
2104.10.11	- - - With a basis of meat, including extracts and juices thereof	10%	-
2104.10.12	- - - With a basis of fish, crustaceans and molluscs, including extracts and juices thereof	10%	-
2104.10.13	- - - Vegetable, not containing tomato	10%	-
2104.10.19	- - - Other	10%	-
	- - Dehydrated soups and broths, put up for retail sale; other dehydrated preparations for soups and broths put up for retail sale:		
2104.10.21	- - - Chicken soup with noodles or other pasta, except soups containing oriental type pre-cooked, dehydrated noodles	10%	-
2104.10.22	- - - Containing fish, crustaceans or molluscs, including extracts and juices thereof	FREE	-
2104.10.23	- - - Containing meat, or extracts and juices thereof	FREE	-
2104.10.24	- - - Vegetable, not containing tomato (vegetarian)	FREE	-
2104.10.29	- - - Other	5%	-
2104.10.30	- - Homogenized and dehydrated soups and broths, put up in paste form or in powder	FREE	-
	- - Other, including condensed soups in airtight containers:		
2104.10.91	- - - Of fish, crustaceans or molluscs	5%	-
2104.10.92	- - - Of beef containing vegetables, of chicken of all kinds; of turkey of all kinds	5%	-
2104.10.93	- - - Of vegetables (vegetarian) containing tomato; of peas; of black beans; minestrone	10%	-
2104.10.94	- - - Other of vegetables (vegetarian), not containing tomato	5%	-
2104.10.95	- - - Of beef or other beef offal containing noodles or other pasta, other than minestrone	10%	-
2104.10.96	- - - Other of meat	10%	-
2104.10.99	- - - Other	5%	-
2104.20	- Homogenized composite food preparations:		
2104.20.10	- - Of vegetables	5%	-
2104.20.20	- - Of fruit	5%	-
2104.20.30	- - Containing meat or meat offal of Chapter 2	5%	-
2104.20.40	- - Containing fish, crustaceans or molluscs	5%	-
2104.20.90	- - Other	5%	-
<b>2105.00</b>	<b>Ice cream and other edible ice, whether or not containing cocoa:</b>		
2105.00.10	- With a basis of milk or cream, whether or not containing cocoa	15%	-
	- Other:		
2105.00.91	- - Containing cocoa	15%	-
2105.00.99	- - Other	15%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>21.06</b>	<b>Food preparations not elsewhere specified or included:</b>		
2106.10.00	- Protein concentrates and textured protein substances	FREE	-
2106.90	- Other:		
	- - Non-alcoholic preparations with a basis of extracts essences or concentrates, of a kind used in the manufacture of beverages:		
2106.90.11	- - - Post-mix syrup, naturally or artificially flavoured, for aerated beverages, of the kind used in dispensing machines to make aerated beverages in soda fountains, restaurants, cinemas, schools and other public outlets	FREE	-
2106.90.12	- - - Other extracts, essences or concentrates, naturally or artificially flavoured, for the industrial manufacture of aerated beverages	FREE	-
2106.90.13	- - - Other extracts, essences or concentrates, flavoured with natural fruit, other than strawberry	15%	-
2106.90.14	- - - Extracts essences or concentrates, flavoured with natural strawberry, other than those for aerated beverages	15%	-
2106.90.15	- - - Preparations with a basis of extracts of aromatic bitters, whether or not in powder form, for the manufacture of alcoholic beverages	15%	-
2106.90.16	- - - Eggnog	FREE	-
2106.90.17	- - - Milk substitute dietetic preparations with a basis of proteins	5%	-
2106.90.19	- - - Other	10%	-
2106.90.20	- - Chewing gum, for diabetics	10%	-
2106.90.30	- - Ice-cream powders	FREE	-
	- - Preparations for puddings, table creams, desserts, jellies:		
2106.90.41	- - - Containing added sugar or other sweetening matter	10%	-
2106.90.49	- - - Other	5%	-
2106.90.50	- - Mixtures of plants or parts of plants, (including seeds and fruits) whole, cut, crushed or powdered, for infusions and herbal teas	FREE	-
	- - Food supplements put up for retail sale:		
2106.90.61	- - - Intended to improve digestibility	FREE	-
2106.90.62	- - - With a basis of vitamins or minerals	5%	-
2106.90.69	- - - Other	10%	-
2106.90.70	- - Stabilizing, emulsifying and antioxidizing food preparations	FREE	-
2106.90.80	- - Artificial flavouring for the industrial preparation of food	FREE	-
	- - Other:		
2106.90.91	- - - Sausage preparations with a basis of proteins	15%	-
2106.90.92	- - - Hydrolyzed protein	FREE	-
2106.90.93	- - - Royal jelly	10%	-
2106.90.99	- - - Other	10%	-

## CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

### NOTES

1. This Chapter does not cover:
  - a) products of this Chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
  - b) sea water (heading 2501);
  - c) distilled or conductivity water or water of similar purity (heading 2853);
  - d) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 2915);
  - e) medicaments of heading 3003 or 3004; or
  - f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading 2202, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

### SUBHEADING NOTE

1. For the purposes of subheading 2204 10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

### ADDITIONAL NOTES

1. Pursuant to the provisions of Act No. 45, 14 November 1995 (Official Gazette No. 22.911, 15 November 1995), the goods classified under the tariff subheadings specified below shall be subject to the Selective Excise Duty, at the following rates:
  - a) (CIF + taxes) x 5%: 2201.10.20, 2202.10.10
  - b) B/0.1325 x litre: 2203.00.10, 2203.00.90
  - c) B/0.05 x litre:

<b>2204.10.10</b>	<b>2205.10.19</b>	<b>2206.00.11</b>	<b>2208.90.91</b>
<b>2204.10.90</b>	<b>2205.10.20</b>	<b>2206.00.20</b>	
<b>2204.21.19</b>	<b>2205.10.30</b>	<b>2206.00.30</b>	
<b>2204.21.29</b>	<b>2205.10.40</b>	<b>2206.00.40</b>	
<b>2204.21.99</b>	<b>2205.10.99</b>	<b>2206.00.99</b>	
<b>2204.29.19</b>	<b>2205.90.19</b>	<b>2208.70.90</b>	
<b>2204.29.29</b>	<b>2205.90.20</b>	<b>2208.90.30</b>	
<b>2204.29.99</b>	<b>2205.90.30</b>	<b>2208.90.41</b>	
<b>2204.30.00</b>	<b>2205.90.99</b>	<b>2208.90.44</b>	

- d) B/0.035 x alcoholic strength by volume x litre:

<b>2204.21.11</b>	<b>2205.10.91</b>	<b>2208.30.10</b>	<b>2208.60.10</b>	<b>2208.90.11</b>	<b>2208.90.22</b>
<b>2204.21.21</b>	<b>2205.90.11</b>	<b>2208.30.20</b>	<b>2208.60.20</b>	<b>2208.90.12</b>	<b>2208.90.23</b>
<b>2204.21.91</b>	<b>2205.90.91</b>	<b>2208.30.90</b>	<b>2208.60.30</b>	<b>2208.90.13</b>	<b>2208.90.24</b>
<b>2204.29.11</b>	<b>2206.00.91</b>	<b>2208.40.10</b>	<b>2208.60.40</b>	<b>2208.90.14</b>	<b>2208.90.29</b>
<b>2204.29.21</b>	<b>2207.10.90</b>	<b>2208.40.90</b>	<b>2208.60.90</b>	<b>2208.90.15</b>	<b>2208.90.42</b>
<b>2204.29.91</b>	<b>2208.20.10</b>	<b>2208.50.10</b>	<b>2208.70.10</b>	<b>2208.90.19</b>	<b>2208.90.43</b>
<b>2205.10.11</b>	<b>2208.20.90</b>	<b>2208.50.90</b>	<b>2208.70.20</b>	<b>2208.90.21</b>	<b>2208.90.49</b>
<b>2208.90.99</b>					

2. Subject to the provisions of Additional Note 1, any future national subdivisions of the aforementioned Tariff subheadings shall be subject to the corresponding Selective Excise Tax, depending upon the type of goods and their respective alcoholic strength by volume. However, for the semi-finished beer of subdivision 2203 00 20 the Selective Excise Tax shall be paid when the finished beer is sold rather than on import.
3. For the purposes of the Tariff subdivisions of Heading 2208 “concentrates” means preparations for the industrial manufacture of beverages, of an alcoholic content higher than their non-alcoholic content and of an alcoholic strength of 60° G.L. or higher.
4. Aerated beverages, whether locally produced or imported are assessed to excise tax at a rate of five percent (5%); and syrups used for the production of aerated beverages, whether locally produced or imported are assessed to excise tax at a rate of ten percent (10%).  
The 5% excise tax rate will also apply to the goods of heading 22 02 except those requiring refrigeration during manufacture, preservation or sale.

## COMMENTS

1. In accordance with the provisions of Resolution No. 201-3681, 12 November 2001, issued by the Directorate General of Revenue (Ministry of Economy and Finance) and in accordance with the citations of 13 August 1999, of Chamber five (Guarantee Institutions) of the Supreme Court of Justice, the Selective Excise Tax on concentrates classified in the tariff subheadings specified below shall be paid when the goods are ready for consumption rather than on import:

<b>2208.20.20</b>	<b>2208.60.50</b>	<b>2208.90.92</b>
<b>2208.30.30</b>	<b>2208.70.30</b>	
<b>2208.40.20</b>	<b>2208.90.16</b>	
<b>2208.50.20</b>	<b>2208.90.25</b>	

2. Imports of concentrates used in the industrial preparation of alcoholic beverages, must be accompanied by a certificate issued by the Ministry of Trade and Industry, stating that the imported goods are for the preparation of alcoholic beverages. Furthermore the importer must present the Unified Customs Declaration endorsed by the Alcohol and Liquor Department of the Directorate General of Revenue.
3. Customs declarations for imports of goods subject to the Selective Excise Tax established by Act No. 45, 14 November 1995 must be examined and approved in advance by the Alcohol and Liquor Department of the Directorate General of Revenue.
4. Goods of tariff subheading 2202 90 40 must consist mainly of sugars and chemicals (for example: dextrose, fructose, potassium citrate, sodium chlorate, water and fruit flavours and the like). Furthermore, as these are beverages sold as medications to the general public, they must be accompanied by the authorization and health certificate issued by the Department of Pharmacy and Drugs of the Ministry of Health.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>22.01</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:</b>		
2201.10	- Mineral waters and aerated waters:		
2201.10.10	- - Mineral waters, not artificially aerated	10%	-
2201.10.20	- - Aerated waters	10%	-
2201.10.90	- - Other	10%	-
2201.90	- Other:		
2201.90.10	- - Ice and snow	10%	-
2201.90.20	- - Drinking water	10%	-
2201.90.90	- - Other	15%	7%
<b>22.02</b>	<b>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:</b>		
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
2202.10.10	- - Aerated beverages	10%	-
2202.10.90	- - Other	10%	-
2202.90	- Other:		
	- - Beverages, whether or not dietetic, with a basis of milk or cocoa:		
2202.90.11	- - - With a basis of milk, whether or not containing cocoa	10%	-
2202.90.19	- - - Other	15%	-
2202.90.20	- - Coffee-flavoured diet beverages	15%	-
2202.90.30	- - Other dietetic beverages; tonics	5%	-
2202.90.40	- - Aqueous electrolyte solutions, with a basis of sugars and chemicals, used to replace lost liquids and minerals	5%	-
2202.90.90	- - Other	10%	-
<b>2203.00</b>	<b>Beer made from malt:</b>		
2203.00.10	- Of a CIF value of B/0.76 per litre or more	15%	10%
2203.00.20	- Semi-finished beer	15%	10%
2203.00.90	- Other	15%	10%
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:</b>		
2204.10	- Sparkling wine:		
2204.10.10	- - Champagne	10%	10%
2204.10.90	- - Other	10%	10%
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	- - In containers holding 2 litres or less:		
	- - - Liqueur wines and dessert wines:		
2204.21.11	- - - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2204.21.19	- - - - Other	15%	10%
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21.21	- - - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2204.21.29	- - - - Other	15%	10%
	- - - Other:		
2204.21.91	- - - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2204.21.99	- - - - Other	15%	10%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2204.29	- - Other:		
	- - - Liqueur wines and dessert wines:		
2204.29.11	- - - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2204.29.19	- - - - Other	15%	10%
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.29.21	- - - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2204.29.29	- - - - Other	15%	10%
	- - - Other:		
2204.29.91	- - - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2204.29.99	- - - - Other	15%	10%
2204.30.00	- Other grape must	15%	10%
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>		
2205.10	- In containers holding 2 litres or less:		
	- - Vermouth:		
2205.10.11	- - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2205.10.19	- - - Other	15%	10%
2205.10.20	- - Tonic wines containing added vitamins, quinine hydrochloride and calcium pantothenate	5%	10%
2205.10.30	- - Aqueous dilution of wine with vegetable or fruit juices, whether or not flavoured, containing added carbon dioxide, of an alcoholic strength by volume of not more than 6% vol	15%	10%
2205.10.40	- - Sangrias and other wines flavoured with vegetables or fruit, not containing added carbon dioxide	15%	10%
	- - Other:		
2205.10.91	- - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2205.10.99	- - - Other	15%	10%
2205.90	- Other:		
	- - Vermouth:		
2205.90.11	- - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2205.90.19	- - - Other	15%	10%
2205.90.20	- - Tonic wines containing added vitamins, quinine hydrochloride and calcium pantothenate	5%	10%
2205.90.30	- - Sangrias and other wines flavoured with vegetables or fruit	15%	10%
	- - Other:		
2205.90.91	- - - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2205.90.99	- - - Other	15%	10%
<b>2206.00</b>	<b>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:</b>		
	- Raisin wines:		
2206.00.11	- - Of an alcoholic strength by volume of not more than 20% vol	15%	10%
2206.00.19	- - Other	15%	10%
2206.00.20	- Cider	15%	10%
2206.00.30	- Aqueous dilution of fermented vegetable or fruit juices, whether or not containing added wine, added carbon dioxide, of an alcoholic strength of not more than 6.0% vol	15%	10%
2206.00.40	- Other fermented beverages with a basis of apple of an alcoholic strength by volume of not more than 20% vol	15%	10%
	- Other:		
2206.00.91	- - Of an alcoholic strength by volume exceeding 20% vol	15%	10%
2206.00.99	- - Other	15%	10%
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>		
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:		
2207.10.10	- - Chemical reagents; absolute alcohol	15%	7%
2207.10.20	- - Rectified alcohol for the pharmaceutical industry	FREE	-
2207.10.90	- - Other	15%	10%
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	FREE	10%
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:</b>		
2208.20	- Spirits obtained by distilling grape wine or grape marc (cognac, brandy, etc.):		
2208.20.10	- - In original containers for retail sale	15%	10%
2208.20.20	- - Concentrates for the industrial preparation of alcoholic beverages	15%	10%
2208.20.90	- - Other	15%	10%
2208.30	- Whiskies:		
2208.30.10	- - Of a CIF value of less than B/70.00 per case (12 bottles)	15%	10%
2208.30.20	- - Of a CIF value exceeding B/70.00 per case (12 bottles)	15%	10%
2208.30.30	- - Concentrates for the industrial preparation of alcoholic beverages	15%	10%
2208.30.90	- - Other	15%	10%
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products:		
2208.40.10	- - In original containers for retail sale	15%	10%
2208.40.20	- - Concentrates for the industrial preparation of alcoholic beverages	15%	10%
2208.40.90	- - Other	15%	10%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2208.50	- Gin and Geneva:		
2208.50.10	-- In original containers for retail sale	15%	10%
2208.50.20	-- Concentrates for the industrial preparation of alcoholic beverages	15%	10%
2208.50.90	-- Other	15%	10%
2208.60	- Vodka:		
2208.60.10	-- Of an alcoholic strength exceeding 60° GL (in original containers for retail sale)	15%	10%
2208.60.20	-- Of an alcoholic strength not exceeding 60° GL and of a CIF value exceeding B/2.50 per litre (in original containers for retail sale)	15%	10%
2208.60.30	-- Of an alcoholic strength not exceeding 60° GL and of a CIF value not exceeding B/2.50 per litre (in original containers for retail sale)	15%	10%
2208.60.40	-- Of an alcoholic strength not exceeding 60° GL and of a CIF value not exceeding B/2.50 per litre (in bulk)	15%	10%
2208.60.50	-- Concentrates for the industrial preparation of alcoholic beverages	15%	10%
2208.60.90	-- Other	15%	10%
2208.70	- Liqueurs and cordials:		
2208.70.10	-- Of an alcoholic strength by volume exceeding 20% vol but not exceeding 60% vol (in original containers for retail sale)	15%	10%
2208.70.20	-- Of an alcoholic strength by volume exceeding 60% vol (in original containers for retail sale)	15%	10%
2208.70.30	-- Concentrates for the industrial preparation of alcoholic beverages	15%	10%
2208.70.90	-- Other	15%	10%
2208.90	- Other:		
	-- Other spirits:		
2208.90.11	--- Tequila and Mescal (in original containers for retail sale)	10%	10%
2208.90.12	--- Other, of an alcoholic strength exceeding 60° GL (in original containers for retail sale)	15%	10%
2208.90.13	--- Other, of an alcoholic strength not exceeding 60° GL and of a CIF value exceeding B/2.50 per litre (in original containers for retail sale)	15%	10%
2208.90.14	--- Other, of an alcoholic strength not exceeding 60° GL and of a CIF value not exceeding B/2.50 per litre, not put up in bulk (in original containers for retail sale)	15%	10%
2208.90.15	--- Other, of an alcoholic strength not exceeding 60° GL and of a CIF value not exceeding B/2.50 per litre, (in bulk)	15%	10%
2208.90.16	--- Concentrates for the industrial preparation of alcoholic beverages	15%	10%
2208.90.19	--- Other	15%	10%
	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol (not containing aromatic ingredients):		
2208.90.21	--- Of an alcoholic strength exceeding 60° GL (in original containers for retail sale)	15%	10%
2208.90.22	--- Other, of an alcoholic strength not exceeding 60° GL and of a CIF value exceeding B/2.50 per litre (in original containers for retail sale)	15%	10%
2208.90.23	--- Other, of an alcoholic strength not exceeding 60° GL and of a CIF value not exceeding B/2.50 per litre, not put up in bulk (in original containers for retail sale)	15%	10%
2208.90.24	--- Other, of an alcoholic strength not exceeding 60° GL and of a CIF value not exceeding B/2.50 per litre, (in bulk)	15%	10%
2208.90.29	--- Other	15%	10%
2208.90.30	-- Aqueous dilution of vegetable or fruit juices, mixed with any distilled product, containing added carbon dioxide, of an alcoholic strength by volume not exceeding 6% vol, (in original containers for retail sale)	15%	10%
	-- Other spirituous beverages:		
2208.90.41	--- Beverages consisting of rum and cola, of an alcoholic strength by volume not exceeding 20% vol (in original containers for retail sale)	15%	10%
2208.90.42	--- Other, of an alcoholic strength by volume exceeding 60% vol (in original containers for retail sale)	15%	10%
2208.90.43	--- Other, of an alcoholic strength by volume exceeding 20% vol but not exceeding 60% vol (in original containers for retail sale)	15%	10%
2208.90.44	--- Of an alcoholic strength by volume not exceeding 20% vol (in original containers for retail sale)	15%	10%
2208.90.49	--- Other	15%	10%
	-- Other:		
2208.90.91	--- Of an alcoholic strength by volume not exceeding 20% vol (in original containers for retail sale)	15%	10%
2208.90.92	--- Concentrates for the industrial preparation of alcoholic beverages	15%	10%
2208.90.99	--- Other	15%	10%
<b>2209.00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid:</b>		
2209.00.10	- Vinegar	15%	-
2209.00.20	- Substitutes for vinegar	15%	-

## CHAPTER 23

### RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

#### NOTE

1. Heading 2309 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

#### SUBHEADING NOTE

1. For the purposes of subheading 2306 41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>23.01</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:</b>		
2301.10	- Flours, meals and pellets, of meat or meat offal; greaves:		
2301.10.10	- - Greaves	15%	-
2301.10.90	- - Other	15%	-
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:		
2301.20.10	- - Flours, meals and pellets of fish	15%	-
2301.20.90	- - Other	15%	-
<b>23.02</b>	<b>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:</b>		
2302.10.00	- Of maize (corn)	15%	-
2302.30.00	- Of wheat	15%	-
2302.40.00	- Of other cereals	15%	-
2302.50.00	- Of leguminous plants	10%	-
<b>23.03</b>	<b>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:</b>		
2303.10	- Residues of starch manufacture and similar residues:		
	- - Maize gluten:		
2303.10.11	- - - For food use (whether or not human consumption)	FREE	-
2303.10.19	- - - Other	15%	-
2303.10.90	- - Other	15%	-
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	15%	-
2303.30.00	- Brewing or distilling dregs and waste	15%	-
<b>2304.00.00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil</b>	FREE	-
<b>2305.00.00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil</b>	15%	-
<b>23.06</b>	<b>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:</b>		
2306.10.00	- Of cotton seeds	15%	-
2306.20.00	- Of linseed	15%	-
2306.30.00	- Of sunflower seeds	15%	-
	- Of rape or colza seeds:		
2306.41.00	- - Of low erucic acid rape or colza seeds	10%	-
2306.49.00	- - Other	10%	-
2306.50.00	- Of coconut or copra	15%	-
2306.60.00	- Of palm nuts or kernels	15%	-
2306.90.00	- Other	15%	-
<b>2307.00.00</b>	<b>Wine lees; argol</b>	15%	-
<b>2308.00</b>	<b>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:</b>		
2308.00.10	- Acorns and horse-chestnuts	15%	-
2308.00.90	- Other	15%	-
<b>23.09</b>	<b>Preparations of a kind used in animal feeding:</b>		
2309.10	- Dog or cat food, put up for retail sale:		
2309.10.10	- - Biscuits	10%	-
2309.10.90	- - Other	10%	-
2309.90	- Other:		
2309.90.10	- - Sweetened forage	FREE	-



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2309.90.21	- - Other complete feeds for livestock:		
2309.90.22	--- Fortified oats	FREE	-
2309.90.23	--- Milk substitutes for animal feeding	FREE	-
2309.90.29	--- Other preparations used for calf rearing	FREE	-
2309.90.29	--- Other	FREE	-
2309.90.31	- - Feed supplements with a basis in protein concentrate:		
2309.90.39	--- Concentrates with less than 36% of crude protein by weight of the preparation	FREE	-
2309.90.40	--- Other	FREE	-
2309.90.40	- - Other premixtures (concentrated vitamin supplements or microingredient mixtures: vitamins, minerals, antibiotics, and the like, containing fillers)	FREE	-
2309.90.50	- - Other ingredients for the preparation of feed (for example: preparations consisting of various mineral substances; base preparations for the manufacture of premixes, not elsewhere specified or included)	FREE	-
2309.90.91	- - Other:		
2309.90.92	--- Food preparations for birds	15%	-
2309.90.92	--- Food preparations for fish	15%	-
2309.90.99	--- Other	15%	-

## CHAPTER 24

### TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

#### NOTE

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

#### ADDITIONAL NOTE

1. In accordance with the provisions of Article 32 of Act 69, 6 November 2009 (Official Gazette No. 26.402-C), amending Article 28 of Act No. 45 (1995), the rate of the Selective Excise Tax on cigarettes is one hundred percent (100%) of the retail sale price declared by the national manufacturer or the importer to the Ministry of Economy and Finance (minimum B 1.50/packet).

Tobacco, Havana cigars and goods derived from tobacco are assessed to excise tax at a rate of one hundred percent (100%) of the retail sale price declared by the national manufacturer or the importer to the Ministry of Economy and Finance.

The Tariff subheadings listed below are subject to this new provision:

2402.10.00	2403.10.10	2403.91.00
2402.20.00	2403.10.20	2403.99.10
2402.90.10	2403.10.30	2403.99.20
2402.90.20	2403.10.90	2403.99.90

#### COMMENT

1. Imports, wholesale and retail sales of goods of this Chapter, derived from tobacco, for example cigarettes and cigars, are subject to the Goods and Services Transfer Tax (I.T.B.M.S.) at the rate of 15%. See Act 6, 2 February 2005.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse:</b>		
2401.10.00	- Tobacco, not stemmed/stripped	FREE	15%
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	FREE	15%
2401.30.00	- Tobacco refuse	15%	15%
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15%	15%
2402.20.00	- Cigarettes containing tobacco	15%	15%
2402.90	- Other:		
2402.90.10	- - Cigars, cheroots and cigarillos	15%	15%
2402.90.20	- - Cigarettes	15%	15%
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:</b>		
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.10.10	- - Cut tobacco for the manufacture of cigarettes	15%	15%
2403.10.20	- - Pipe tobacco, whether or not containing tobacco substitutes	15%	15%
2403.10.30	- - Cut chewing tobacco, unpressed	15%	15%
2403.10.90	- - Other	15%	15%
	- Other:		
2403.91.00	- - "Homogenized" or "reconstituted" tobacco	15%	15%
2403.99	- - Other:		
2403.99.10	- - - Pressed into slabs for smoking or chewing	15%	15%
2403.99.20	- - - Powdered tobacco (snuff)	15%	15%
2403.99.90	- - - Other	15%	15%

## 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 crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.  
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover:
  - a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802);
  - b) earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 2821);
  - c) medicaments or other products of Chapter 30;
  - d) perfumery, cosmetic or toilet preparations (Chapter 33);
  - e) setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
  - f) precious or semi-precious stones (heading 7102 or 7103);
  - g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
  - h) billiard chalks (heading 9504); or
  - ij) writing or drawing chalks or tailors' chalks (heading 9609).
3. Any products classifiable in heading 2517 and any other heading of the Chapter are to be classified in heading 2517.
4. Heading 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerscham (whether or not in polished pieces); amber; agglomerated meerscham 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.

#### ADDITIONAL NOTE

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
2501.00.30	81%	81%	81%
2501.00.99	81%	81%	81%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>2501.00</b>	<b>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:</b>		
2501.00.10	- Sea water	15%	7%
2501.00.20	- Pure sodium chloride (analytical grade)	15%	7%
2501.00.30	- Table salt or cooking salt	81%	-
2501.00.40	- Refined industrial salt in packings of 20 kg or more	FREE	-
	- Other:		
2501.00.91	- - Prepared for animal feed	15%	-
2501.00.99	- - Other	81%	7%
<b>2502.00.00</b>	<b>Unroasted iron pyrites</b>	10%	7%
<b>2503.00</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:</b>		
2503.00.10	- Crude or unrefined sulphur	FREE	7%
2503.00.90	- Other	FREE	7%
<b>25.04</b>	<b>Natural graphite:</b>		
2504.10.00	- In powder or in flakes	10%	7%
2504.90.00	- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>25.05</b>	<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:</b>		
2505.10	- Silica sands and quartz sands:		
2505.10.10	- - For filters	FREE	7%
2505.10.90	- - Other	FREE	7%
2505.90.00	- Other	10%	7%
<b>25.06</b>	<b>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:</b>		
2506.10.00	- Quartz	10%	7%
2506.20.00	- Quartzite	10%	7%
<b>2507.00.00</b>	<b>Kaolin and other kaolinic clays, whether or not calcined</b>	FREE	7%
<b>25.08</b>	<b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:</b>		
2508.10.00	- Bentonite	FREE	7%
2508.30.00	- Fire-clay	FREE	7%
2508.40.00	- Other clays	FREE	7%
2508.50.00	- Andalusite, kyanite and sillimanite	FREE	7%
2508.60.00	- Mullite	FREE	7%
2508.70.00	- Chamotte or dinas earths	10%	7%
<b>2509.00.00</b>	<b>Chalk</b>	FREE	7%
<b>25.10</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:</b>		
2510.10.00	- Unground	FREE	-
2510.20.00	- Ground	FREE	-
<b>25.11</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16:</b>		
2511.10.00	- Natural barium sulphate (barytes)	FREE	7%
2511.20	- Natural barium carbonate (witherite):		
2511.20.10	- - Not calcined	10%	7%
2511.20.20	- - Calcined	15%	7%
<b>2512.00.00</b>	<b>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</b>	FREE	7%
<b>25.13</b>	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:</b>		
2513.10	- Pumice stone:		
2513.10.10	- - Crude or in irregular pieces, whether or not crushed or ground	FREE	7%
2513.10.90	- - Other	10%	7%
2513.20	- Emery, natural corundum, natural garnet and other natural abrasives:		
2513.20.10	- - Crude or in irregular pieces	FREE	7%
2513.20.90	- - Other	10%	7%
<b>2514.00.00</b>	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</b>	15%	7%
<b>25.15</b>	<b>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2 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:</b>		
2515.11.00	- Marble and travertine:		
2515.12.00	- - Crude or roughly trimmed	10%	7%
2515.20.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	FREE	7%
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	10%	7%
<b>25.16</b>	<b>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:</b>		
2516.11.00	- Granite:		
2516.12.00	- - Crude or roughly trimmed	FREE	7%
2516.20.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	FREE	7%
2516.20.00	- Sandstone	15%	7%
2516.90.00	- Other monumental or building stone	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>25.17</b>	<b>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:</b>		
2517.10	- 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	- - Filtering gravel	FREE	7%
2517.10.90	- - Other	10%	7%
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	10%	7%
2517.30.00	- Tarred macadam	10%	7%
	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:		
2517.41.00	- - Of marble	FREE	7%
2517.49.00	- - Other	10%	7%
<b>25.18</b>	<b>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:</b>		
2518.10.00	- Dolomite, not calcined or sintered	FREE	7%
2518.20.00	- Calcined or sintered dolomite	10%	7%
2518.30.00	- Dolomite ramming mix	10%	7%
<b>25.19</b>	<b>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:</b>		
2519.10.00	- Natural magnesium carbonate (magnesite)	FREE	7%
2519.90.00	- Other	10%	7%
<b>25.20</b>	<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:</b>		
2520.10.00	- Gypsum; anhydrite	FREE	7%
2520.20.00	- Plasters	FREE	7%
<b>2521.00.00</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement</b>	10%	7%
<b>25.22</b>	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25:</b>		
2522.10.00	- Quicklime	15%	7%
2522.20.00	- Slaked lime	15%	7%
2522.30.00	- Hydraulic lime	15%	7%
<b>25.23</b>	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:</b>		
2523.10.00	- Cement clinkers	FREE	7%
	- Portland cement:		
2523.21.00	- - White cement, whether or not artificially coloured	10%	7%
2523.29.00	- - Other	10%	7%
2523.30.00	- Aluminous cement	10%	7%
2523.90.00	- Other hydraulic cements	10%	7%
<b>25.24</b>	<b>Asbestos:</b>		
2524.10.00	- Crocidolite	FREE	7%
2524.90.00	- Other	FREE	7%
<b>25.25</b>	<b>Mica, including splittings; mica waste:</b>		
2525.10.00	- Crude mica and mica rifted into sheets or splittings	10%	7%
2525.20.00	- Mica powder	FREE	7%
2525.30.00	- Mica waste	10%	7%
<b>25.26</b>	<b>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:</b>		
2526.10.00	- Not crushed, not powdered	10%	7%
2526.20.00	- Crushed or powdered	FREE	7%
<b>25.28</b>	<b>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 H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight:</b>		
2528.10.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	10%	7%
2528.90.00	- Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>25.29</b>	<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar:</b>		
2529.10.00	- Felspar	FREE	7%
	- Fluorspar:		
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	FREE	7%
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	FREE	7%
2529.30.00	- Leucite; nepheline and nepheline syenite	10%	7%
<b>25.30</b>	<b>Mineral substances not elsewhere specified or included:</b>		
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	5%	7%
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	FREE	7%
2530.90	- Other:		
2530.90.10	- - Earth colours	5%	7%
2530.90.20	- - Natural cryolite and natural chiolite	10%	7%
2530.90.30	- - Natural micaceous iron oxides	FREE	7%
2530.90.90	- - Other	5%	7%

## CHAPTER 26 ORES, SLAG AND ASH

### NOTES

1. This Chapter does not cover:
  - a) slag or similar industrial waste prepared as macadam (heading 2517);
  - b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
  - c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
  - d) basic slag of Chapter 31;
  - e) slag wool, rock wool or similar mineral wools (heading 6806);
  - 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 7112); or
  - g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 2601 to 2617, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 2620 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 2621); 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.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>26.01</b>	<b>Iron ores and concentrates, including roasted iron pyrites:</b>		
2601.11.00	- Iron ores and concentrates, other than roasted iron pyrites:		
2601.12.00	- - Non-agglomerated	10%	7%
2601.20.00	- - Agglomerated	10%	7%
	- Roasted iron pyrites	10%	7%
<b>2602.00.00</b>	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight</b>	10%	7%
<b>2603.00.00</b>	<b>Copper ores and concentrates</b>	10%	7%
<b>2604.00.00</b>	<b>Nickel ores and concentrates</b>	10%	7%
<b>2605.00.00</b>	<b>Cobalt ores and concentrates</b>	10%	7%
<b>2606.00.00</b>	<b>Aluminium ores and concentrates</b>	10%	7%
<b>2607.00.00</b>	<b>Lead ores and concentrates</b>	10%	7%
<b>2608.00.00</b>	<b>Zinc ores and concentrates</b>	10%	7%
<b>2609.00.00</b>	<b>Tin ores and concentrates</b>	10%	7%
<b>2610.00.00</b>	<b>Chromium ores and concentrates</b>	10%	7%
<b>2611.00.00</b>	<b>Tungsten ores and concentrates</b>	10%	7%
<b>26.12</b>	<b>Uranium or thorium ores and concentrates:</b>		
2612.10.00	- Uranium ores and concentrates	10%	7%
2612.20.00	- Thorium ores and concentrates	10%	7%
<b>26.13</b>	<b>Molybdenum ores and concentrates:</b>		
2613.10.00	- Roasted	FREE	7%
2613.90.00	- Other	FREE	7%
<b>2614.00.00</b>	<b>Titanium ores and concentrates</b>	10%	7%
<b>26.15</b>	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates:</b>		
2615.10.00	- Zirconium ores and concentrates	10%	7%
2615.90.00	- Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>26.16</b>	<b>Precious metal ores and concentrates:</b>		
2616.10.00	- Silver ores and concentrates	10%	7%
2616.90	- Other:		
2616.90.10	- - Gold ores and concentrates	FREE	7%
2616.90.90	- - Other	10%	7%
<b>26.17</b>	<b>Other ores and concentrates:</b>		
2617.10.00	- Antimony ores and concentrates	10%	7%
2617.90.00	- Other	15%	7%
<b>2618.00.00</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel</b>	FREE	7%
<b>2619.00.00</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel</b>	10%	7%
<b>26.20</b>	<b>Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds:</b>		
	- Containing mainly zinc:		
2620.11.00	- - Hard zinc spelter	10%	7%
2620.19.00	- - Other	10%	7%
	- Containing mainly lead:		
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	10%	7%
2620.29.00	- - Other	10%	7%
2620.30.00	- Containing mainly copper	10%	7%
2620.40.00	- Containing mainly aluminium	10%	7%
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	10%	7%
	- Other:		
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	10%	7%
2620.99	- - Other:		
2620.99.10	- - - Residues of carnallite	15%	7%
2620.99.20	- - - Containing mainly vanadium	10%	7%
2620.99.90	- - - Other	10%	7%
<b>26.21</b>	<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:</b>		
2621.10.00	- Ash and residues from the incineration of municipal waste	10%	7%
2621.90.00	- Other	10%	7%



## 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 2711;
  - b) medicaments of heading 3003 or 3004; or
  - c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 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 distills 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 2710, "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 primary products; and
  - c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### SUBHEADING NOTES

1. For the purposes of subheading 2701 11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
3. For the purposes of subheadings 2707 10, 2707 20, 2707 30 and 2707 40, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of subheading 2710 11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

#### ADDITIONAL NOTE

1. The sale of leaded motor spirit (except aviation spirit) has been prohibited since 2002. Article 9 of Act No. 36, 17 May 1996, Official Gazette 23.040, 21 May 1996.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>27.01</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal:</b>		
2701.11.00	- Coal, whether or not pulverized, but not agglomerated:	10%	-
2701.12.00	- - Anthracite	FREE	-
2701.19.00	- - Bituminous coal	10%	-
2701.20.00	- - Other coal	10%	-
	- Briquettes, ovoids and similar solid fuels manufactured from coal	10%	-
<b>27.02</b>	<b>Lignite, whether or not agglomerated, excluding jet:</b>		
2702.10.00	- Lignite, whether or not pulverized, but not agglomerated	10%	-
2702.20.00	- Agglomerated lignite	10%	-
<b>2703.00.00</b>	<b>Peat (including peat litter), whether or not agglomerated</b>	10%	-
<b>2704.00</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:</b>		
2704.00.10	- Retort carbon	15%	-
2704.00.90	- Other	10%	-
<b>2705.00.00</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons</b>	15%	-
<b>2706.00.00</b>	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars</b>	15%	-
<b>27.07</b>	<b>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:</b>		
2707.10.00	- Benzol (benzene)	FREE	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2707.20.00	- Toluol (toluene)	FREE	-
2707.30.00	- Xylol (xylenes)	FREE	-
2707.40.00	- Naphthalene	FREE	-
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	15%	-
	- Other:		
2707.91.00	-- Creosote oils	10%	-
2707.99	-- Other:		
2707.99.10	--- Solvent naphtha	15%	-
2707.99.90	--- Other	FREE	-
<b>27.08</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars:</b>		
2708.10.00	- Pitch	10%	-
2708.20.00	- Pitch coke	10%	-
<b>2709.00.00</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>	FREE	-
<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:</b>		
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
2710.11	-- Light oils and preparations:		
	--- Unleaded motor spirit:		
2710.11.11	---- With an octane number (RON) of not more than 87	FREE	-
2710.11.12	---- With an octane number (RON) of more than 87 but not more than 91	FREE	-
2710.11.13	---- With an octane number (RON) of more than 91	FREE	-
2710.11.14	---- Aviation spirit	FREE	-
2710.11.19	---- Other	FREE	-
2710.11.20	--- Leaded motor spirit	FREE	-
	--- Other:		
2710.11.91	---- White spirit	FREE	-
2710.11.92	---- Petroleum ether	FREE	-
2710.11.93	---- Jet fuel	FREE	-
2710.11.99	---- Other	FREE	-
2710.19	-- Other:		
2710.19.10	--- Kerosene	FREE	-
	--- Other gas oils and Diesel oil, whether or not prepared:		
2710.19.21	---- Diesel fuel for motor vehicles	FREE	-
2710.19.22	---- Marine Diesel	30%	-
2710.19.29	---- Other	30%	-
2710.19.30	--- Other heavy fuel oils, whether or not prepared (for example: low viscosity Bunker C)	FREE	-
	--- Lubricating oils and other preparations:		
2710.19.91	---- Base mineral oils, whether or not coloured, (excluding compound oils), not put up for retail sale	FREE	-
2710.19.92	---- Lubricating oils for electrical transformers or automatic circuit breakers; aviation lubricating oils	10%	7%
2710.19.93	---- Lubricating oils of a kind produced nationally	10%	7%
2710.19.94	---- Brake fluids and liquids for hydraulic transmission	10%	-
2710.19.95	---- Lubricating greases	5%	7%
2710.19.96	---- Spindle oil	5%	7%
2710.19.99	---- Other	5%	7%
	- Waste oils:		
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):		
2710.91.10	--- Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons and petroleum oils) obtained from ships	FREE	-
2710.91.90	--- Other	10%	-
2710.99	-- Other:		
2710.99.10	--- Oily mixtures (of the type from bilge water or ballast water mixed with residues of hydrocarbons and petroleum oils) obtained from ships	FREE	-
2710.99.90	--- Other	10%	-
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons:</b>		
	- Liquefied:		
2711.11.00	-- Natural gas	FREE	-
2711.12.00	-- Propane	FREE	-
2711.13.00	-- Butanes	FREE	-
2711.14.00	-- Ethylene, propylene, butylene and butadiene	FREE	-
2711.19.00	-- Other	FREE	-
	- In gaseous state:		
2711.21.00	-- Natural gas	FREE	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2711.29	- - Other:		
2711.29.10	- - - Butanes	FREE	-
2711.29.90	- - - Other	FREE	-
<b>27.12</b>	<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:</b>		
2712.10.00	- Petroleum jelly	10%	7%
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	FREE	7%
2712.90	- Other:		
2712.90.10	- - Paraffin wax containing 0.75% or more by weight of oil	FREE	7%
2712.90.90	- - Other	10%	7%
<b>27.13</b>	<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:</b>		
	- Petroleum coke:		
2713.11.00	- - Not calcined	FREE	-
2713.12.00	- - Calcined	10%	-
2713.20.00	- Petroleum bitumen	10%	-
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	-
<b>27.14</b>	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:</b>		
2714.10.00	- Bituminous or oil shale and tar sands	10%	-
2714.90.00	- Other	10%	-
<b>2715.00</b>	<b>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):</b>		
	- Cut-backs (penetration asphalt, cut-backs and the like):		
2715.00.11	- - Penetration grade asphalt	FREE	-
2715.00.12	- - Asphalt cut-backs	FREE	-
2715.00.13	- - Asphalt cement for roads	FREE	-
2715.00.19	- - Other	FREE	-
2715.00.90	- Other	10%	-
<b>2716.00.00</b>	<b>Electrical energy (optional heading)</b>	FREE	-

## SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

### NOTES

1. A) Goods (other than radioactive ores) answering to a description in heading 2844 or 2845 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 2843, 2846 or 2852 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII are to be classified in the heading appropriate to that product, provided that the constituents are:
  - a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - b) presented together; and
  - c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

## CHAPTER 28 INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

### NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - b) the products mentioned in a) above dissolved in water;
  - c) the products mentioned in a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - d) the products mentioned in a), b) or c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
  - e) the products mentioned in a), b), c) or d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilized with organic substances (heading 2831), carbonates and peroxocarbonates of inorganic bases (heading 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 2837), fulminates, cyanates and thiocyanates of inorganic bases (heading 2842), organic products included in headings 2843 to 2846 and 2852 and carbides (heading 2849), 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 2811);
  - b) halide oxides of carbon (heading 2812);
  - c) carbon disulphide (heading 2813);
  - d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 2842);
  - e) hydrogen peroxide, solidified with urea (heading 2847), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
  - a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - b) organo-inorganic compounds other than those mentioned in Note 2 above;
  - c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - d) inorganic products of a kind used as luminophores, of heading 3206; glass frit and other glass in the form of powder, granules or flakes, of heading 3207;
  - e) artificial graphite (heading 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; 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 3824;
  - f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 7102 to 7105), 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 9001).
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 2811.

5. Headings 2826 to 2842 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 2842.
6. Heading 2844 applies only to:
- technetium (atomic 43), promethium (atomic 61), polonium (atomic 84) and all elements with an atomic number greater than 84;
  - 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;
  - compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - 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 µCi/g);
  - spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 2848 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.

#### ADDITIONAL NOTE

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2008	1 January 2009	1 January 2010	1 January 2011
2805.11.00	5%	5%	5%	5%
2805.12.00	5%	5%	5%	5%
2805.19.10	5%	5%	5%	5%
2805.19.91	5%	5%	5%	5%
2805.19.99	5%	5%	5%	5%
2805.30.00	5%	5%	5%	5%
2805.40.00	5%	5%	5%	5%
2812.10.90	5%	5%	5%	5%
2813.10.00	5%	5%	5%	5%
2813.90.00	5%	5%	5%	5%
2820.90.00	5%	5%	5%	5%
2822.00.00	5%	5%	5%	5%
2824.90.90	5%	5%	5%	5%
2825.90.90	5%	5%	5%	5%
2826.19.90	5%	5%	5%	5%
2826.90.90	5%	5%	5%	5%
2829.90.00	5%	5%	5%	5%
2830.90.90	5%	5%	5%	5%
2831.90.00	5%	5%	5%	5%
2833.22.00	5%	5%	5%	5%
2833.30.90	5%	5%	5%	5%
2837.19.90	5%	5%	5%	5%
2837.20.90	5%	5%	5%	5%
2841.69.00	5%	5%	5%	5%
2841.90.90	5%	5%	5%	5%
2842.90.20	5%	5%	5%	5%
2842.90.30	5%	5%	5%	5%
2842.90.91	5%	5%	5%	5%
2843.10.00	5%	5%	5%	5%

Code	1 January 2008	1 January 2009	1 January 2010	1 January 2011
2843.29.00	5%	5%	5%	5%
2843.30.00	5%	5%	5%	5%
2843.90.11	5%	5%	5%	5%
2843.90.19	5%	5%	5%	5%
2843.90.21	5%	5%	5%	5%
2843.90.29	5%	5%	5%	5%
2843.90.91	5%	5%	5%	5%
2843.90.99	5%	5%	5%	5%
2844.10.10	8%	7%	5%	5%
2844.10.90	5%	5%	5%	5%
2844.20.00	5%	5%	5%	5%
2844.30.00	8%	7%	5%	5%
2844.40.90	5%	5%	5%	5%
2844.50.00	5%	5%	5%	5%
2845.90.00	5%	5%	5%	5%
2846.90.00	5%	5%	5%	5%
2848.00.10	5%	5%	5%	5%
2848.00.90	5%	5%	5%	5%
2849.90.00	5%	5%	5%	5%
2850.00.11	5%	5%	5%	5%
2850.00.19	5%	5%	5%	5%
2850.00.20	5%	5%	5%	5%
2850.00.30	5%	5%	5%	5%
2850.00.40	5%	5%	5%	5%
2850.00.50	5%	5%	5%	5%
2853.00.10	5%	5%	5%	5%
2853.00.31	5%	5%	5%	5%
2853.00.39	5%	5%	5%	5%
2853.00.91	5%	5%	5%	5%
2853.00.99	5%	5%	5%	5%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>I. CHEMICAL ELEMENTS</b>			
<b>28.01</b>	<b>Fluorine, chlorine, bromine and iodine:</b>		
2801.10.00	- Chlorine	FREE	7%
2801.20.00	- Iodine	FREE	7%
2801.30.00	- Fluorine; bromine	5%	7%
<b>2802.00.00</b>	<b>Sulphur, sublimed or precipitated; colloidal sulphur</b>	FREE	7%
<b>2803.00.00</b>	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)</b>	FREE	7%
<b>28.04</b>	<b>Hydrogen, rare gases and other non-metals:</b>		
2804.10.00	- Hydrogen	5%	7%
	- Rare gases:		
2804.21.00	-- Argon	FREE	7%
2804.29	-- Other:		
2804.29.10	--- Neon	FREE	7%
2804.29.90	--- Other	5%	7%
2804.30.00	- Nitrogen	5%	7%
2804.40.00	- Oxygen	15%	7%
2804.50.00	- Boron; tellurium	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2804.61.00	- Silicon:		
2804.69.00	- - Containing by weight not less than 99.99% of silicon	FREE	7%
2804.70.00	- - Other	5%	7%
2804.80.00	- Phosphorus	FREE	7%
2804.90.00	- Arsenic	FREE	7%
	- Selenium	FREE	7%
<b>28.05</b>	<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:</b>		
	- Alkali or alkaline-earth metals:		
2805.11.00	- - Sodium	5%	7%
2805.12.00	- - Calcium	5%	7%
2805.19	- - Other:		
2805.19.10	- - - Lithium	5%	7%
	- - - Other:		
2805.19.91	- - - - Strontium and barium	5%	7%
2805.19.99	- - - - Other	5%	7%
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5%	7%
2805.40.00	- Mercury	5%	7%
	<b>II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>		
<b>28.06</b>	<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:</b>		
2806.10.00	- Hydrogen chloride (hydrochloric acid)	FREE	7%
2806.20.00	- Chlorosulphuric acid	FREE	7%
<b>2807.00.00</b>	<b>Sulphuric acid; oleum</b>	FREE	7%
<b>2808.00.00</b>	<b>Nitric acid; sulphonitric acids</b>	FREE	7%
<b>28.09</b>	<b>Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined:</b>		
2809.10.00	- Diphosphorus pentoxide	FREE	7%
2809.20.00	- Phosphoric acid and polyphosphoric acids	FREE	7%
<b>2810.00.00</b>	<b>Oxides of boron; boric acids</b>	FREE	7%
<b>28.11</b>	<b>Other inorganic acids and other inorganic oxygen compounds of non-metals:</b>		
	- Other inorganic acids:		
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	FREE	7%
2811.19	- - Other:		
2811.19.10	- - - Perchloric acid	FREE	7%
2811.19.20	- - - Hydrobromic acid	FREE	7%
2811.19.30	- - - Hydriodic acid	FREE	7%
2811.19.40	- - - Hydrogen cyanide	FREE	7%
2811.19.90	- - - Other	FREE	7%
	- Other inorganic oxygen compounds of non-metals:		
2811.21.00	- - Carbon dioxide	15%	7%
2811.22.00	- - Silicon dioxide	FREE	7%
2811.29	- - Other:		
2811.29.10	- - - Sulphur trioxide	FREE	7%
2811.29.90	- - - Other	FREE	7%
	<b>III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>		
<b>28.12</b>	<b>Halides and halide oxides of non-metals:</b>		
2812.10	- Chlorides and chloride oxides:		
2812.10.10	- - Of phosphorus	FREE	7%
2812.10.20	- - Of sulphur	FREE	7%
2812.10.90	- - Other	5%	7%
2812.90	- Other:		
2812.90.10	- - Phosphorous tribromide	FREE	7%
2812.90.90	- - Other	FREE	7%
<b>28.13</b>	<b>Sulphides of non-metals; commercial phosphorus trisulphide:</b>		
2813.10.00	- Carbon disulphide	5%	7%
2813.90.00	- Other	5%	7%
	<b>IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>		
<b>28.14</b>	<b>Ammonia, anhydrous or in aqueous solution:</b>		
2814.10.00	- Anhydrous ammonia	FREE	7%
2814.20.00	- Ammonia in aqueous solution	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>28.15</b>	<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:</b>		
2815.11.00	- Sodium hydroxide (caustic soda):		
	- - Solid	FREE	7%
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	FREE	7%
2815.20.00	- Potassium hydroxide (caustic potash)	FREE	7%
2815.30.00	- Peroxides of sodium or potassium	FREE	7%
<b>28.16</b>	<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:</b>		
2816.10.00	- Hydroxide and peroxide of magnesium	FREE	7%
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	FREE	7%
<b>2817.00.00</b>	<b>Zinc oxide; zinc peroxide</b>	FREE	7%
<b>28.18</b>	<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:</b>		
2818.10.00	- Artificial corundum, whether or not chemically defined	FREE	7%
2818.20.00	- Aluminium oxide, other than artificial corundum	FREE	7%
2818.30.00	- Aluminium hydroxide	FREE	7%
<b>28.19</b>	<b>Chromium oxides and hydroxides:</b>		
2819.10.00	- Chromium trioxide	FREE	7%
2819.90.00	- Other	FREE	7%
<b>28.20</b>	<b>Manganese oxides:</b>		
2820.10.00	- Manganese dioxide	FREE	7%
2820.90.00	- Other	5%	7%
<b>28.21</b>	<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>:</b>		
2821.10.00	- Iron oxides and hydroxides	FREE	7%
2821.20.00	- Earth colours	FREE	7%
<b>2822.00.00</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides</b>	5%	7%
<b>2823.00.00</b>	<b>Titanium oxides</b>	FREE	7%
<b>28.24</b>	<b>Lead oxides; red lead and orange lead:</b>		
2824.10.00	- Lead monoxide (litharge, massicot)	FREE	7%
2824.90	- Other:		
2824.90.10	- - Red lead and orange lead	FREE	7%
2824.90.90	- - Other	5%	7%
<b>28.25</b>	<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:</b>		
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	FREE	7%
2825.20.00	- Lithium oxide and hydroxide	FREE	7%
2825.30.00	- Vanadium oxides and hydroxides	FREE	7%
2825.40.00	- Nickel oxides and hydroxides	FREE	7%
2825.50.00	- Copper oxides and hydroxides	FREE	7%
2825.60.00	- Germanium oxides and zirconium dioxide	FREE	7%
2825.70.00	- Molybdenum oxides and hydroxides	FREE	7%
2825.80.00	- Antimony oxides	FREE	7%
2825.90	- Other:		
2825.90.10	- - Calcium hydroxide	FREE	7%
2825.90.90	- - Other	5%	7%
	<b>V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>		
<b>28.26</b>	<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:</b>		
2826.12.00	- Fluorides:		
2826.19	- - Of aluminium	FREE	7%
2826.19.10	- - Other:		
2826.19.90	- - - Of ammonium or of sodium	FREE	7%
2826.19.90	- - - Other	5%	7%
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	FREE	7%
2826.90	- Other:		
2826.90.10	- - Fluorosilicates of sodium or of potassium	FREE	7%
2826.90.90	- - Other	5%	7%
<b>28.27</b>	<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:</b>		
2827.10.00	- Ammonium chloride	FREE	7%
2827.20.00	- Calcium chloride	FREE	7%
	- Other chlorides:		
2827.31.00	- - Of magnesium	FREE	7%
2827.32.00	- - Of aluminium	FREE	7%
2827.35.00	- - Of nickel	FREE	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2827.39	- - Other:		
2827.39.20	- - - Of tin	FREE	7%
2827.39.30	- - - Of barium	FREE	7%
2827.39.90	- - - Other	FREE	7%
	- Chloride oxides and chloride hydroxides:		
2827.41.00	- - Of copper	FREE	7%
2827.49.00	- - Other	FREE	7%
	- Bromides and bromide oxides:		
2827.51.00	- - Bromides of sodium or of potassium	FREE	7%
2827.59.00	- - Other	FREE	7%
2827.60.00	- Iodides and iodide oxides	FREE	7%
<b>28.28</b>	<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:</b>		
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	FREE	7%
2828.90.00	- Other	FREE	7%
<b>28.29</b>	<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates:</b>		
	- Chlorates:		
2829.11.00	- - Of sodium	FREE	7%
2829.19.00	- - Other	FREE	7%
2829.90.00	- Other	5%	7%
<b>28.30</b>	<b>Sulphides; polysulphides, whether or not chemically defined:</b>		
2830.10.00	- Sodium sulphides	FREE	7%
2830.90	- Other:		
2830.90.10	- - Zinc sulphides and cadmium sulphides	FREE	7%
2830.90.90	- - Other	5%	7%
<b>28.31</b>	<b>Dithionites and sulfoxylates:</b>		
2831.10.00	- Of sodium	FREE	7%
2831.90.00	- Other	5%	7%
<b>28.32</b>	<b>Sulphites; thiosulphates:</b>		
2832.10.00	- Sodium sulphites	FREE	7%
2832.20.00	- Other sulphites	FREE	7%
2832.30.00	- Thiosulphates	FREE	7%
<b>28.33</b>	<b>Sulphates; alums; peroxosulphates (persulphates):</b>		
	- Sodium sulphates:		
2833.11.00	- - Disodium sulphate	FREE	7%
2833.19.00	- - Other	FREE	7%
	- Other sulphates:		
2833.21.00	- - Of magnesium	FREE	7%
2833.22.00	- - Of aluminium	5%	7%
2833.24.00	- - Of nickel	FREE	7%
2833.25.00	- - Of copper	FREE	7%
2833.27.00	- - Of barium	FREE	7%
2833.29.00	- - Other	FREE	7%
2833.30	- Alums:		
2833.30.10	- - Of aluminium	FREE	7%
2833.30.90	- - Other	5%	7%
2833.40.00	- Peroxosulphates (persulphates)	FREE	7%
<b>28.34</b>	<b>Nitrites; nitrates:</b>		
2834.10	- Nitrites:		
2834.10.10	- - Of sodium	FREE	-
2834.10.90	- - Other	FREE	-
	- Nitric esters:		
2834.21	- - Of potassium:		
2834.21.10	- - - Containing more than 98% by weight of potassium nitrate	FREE	7%
2834.21.90	- - - Other	FREE	7%
2834.29	- - Other:		
2834.29.10	- - - Calcium nitrate	FREE	7%
2834.29.20	- - - Of bismuth	FREE	7%
2834.29.90	- - - Other	FREE	7%
<b>28.35</b>	<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined:</b>		
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	FREE	7%
	- Phosphates:		
2835.22.00	- - Of mono- or disodium	FREE	7%
2835.24.00	- - Of potassium	FREE	7%
2835.25.00	- - Calcium hydrogenorthophosphate (dicalcium phosphate)	FREE	7%
2835.26.00	- - Other phosphates of calcium	FREE	7%
2835.29	- - Other:		
2835.29.10	- - - Of triammonium	FREE	7%
2835.29.90	- - - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2835.31.00	- Polyphosphates:	FREE	7%
2835.39.00	- - Sodium triphosphate (sodium tripolyphosphate)	FREE	7%
	- - Other		
<b>28.36</b>	<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:</b>		
2836.20.00	- Disodium carbonate	FREE	7%
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	FREE	7%
2836.40.00	- Potassium carbonate	FREE	7%
2836.50.00	- Calcium carbonate	FREE	7%
2836.60.00	- Barium carbonate	FREE	7%
	- Other:		
2836.91.00	- - Lithium carbonates	FREE	7%
2836.92.00	- - Strontium carbonate	FREE	7%
2836.99	- - Other:		
2836.99.10	- - - Bismuth carbonate	FREE	7%
2836.99.90	- - - Other	FREE	7%
<b>28.37</b>	<b>Cyanides, cyanide oxides and complex cyanides:</b>		
	- Cyanides and cyanide oxides:		
2837.11.00	- - Of sodium	FREE	7%
2837.19	- - Other:		
2837.19.10	- - - Potassium cyanide	FREE	7%
2837.19.90	- - - Other	5%	7%
2837.20	- Complex cyanides:		
2837.20.10	- - Sodium cyanotrihydroborate	FREE	7%
2837.20.90	- - Other	5%	7%
<b>28.39</b>	<b>Silicates; commercial alkali metal silicates:</b>		
	- Of sodium:		
2839.11.00	- - Sodium metasilicates	FREE	7%
2839.19.00	- - Other	FREE	7%
2839.90	- Other:		
2839.90.10	- - Magnesium silicates (florisil)	FREE	7%
2839.90.90	- - Other	FREE	7%
<b>28.40</b>	<b>Borates; peroxoborates (perborates):</b>		
	- Disodium tetraborate (refined borax):		
2840.11.00	- - Anhydrous	FREE	7%
2840.19.00	- - Other	FREE	7%
2840.20.00	- Other borates	FREE	7%
2840.30.00	- Peroxoborates (perborates)	FREE	7%
<b>28.41</b>	<b>Salts of oxometallic or peroxometallic acids:</b>		
2841.30.00	- Sodium dichromate	FREE	7%
2841.50	- Other chromates and dichromates; peroxochromates:		
2841.50.10	- - Potassium dichromate	FREE	7%
2841.50.90	- - Other	FREE	7%
	- Manganites, manganates and permanganates:		
2841.61.00	- - Potassium permanganate	FREE	7%
2841.69.00	- - Other	5%	7%
2841.70.00	- Molybdates	FREE	7%
2841.80.00	- Tungstates (wolframates)	FREE	7%
2841.90	- Other:		
2841.90.10	- - Aluminates	FREE	7%
2841.90.90	- - Other	5%	7%
<b>28.42</b>	<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides:</b>		
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	FREE	7%
2842.90	- Other:		
2842.90.10	- - Salts of non-metal inorganic acids or peroxyacids not specified elsewhere	FREE	7%
2842.90.20	- - Double or complex chlorides (chlorosalts)	5%	7%
2842.90.30	- - Double or complex iodides (iodosalts)	5%	7%
2842.90.40	- - Double or complex salts containing sulphur (thiosalts)	FREE	7%
2842.90.50	- - Double or complex phosphates (fosfosalts) and double or complex silicates	FREE	-
	- - Other:		
2842.90.91	- - - Fulminates, cyanates and thiocyanates	5%	7%
2842.90.99	- - - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>VI. MISCELLANEOUS</b>			
<b>28.43</b>	<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:</b>		
2843.10.00	- Colloidal precious metals	5%	7%
2843.21.00	- Silver compounds:		
2843.29.00	- - Silver nitrate	FREE	7%
2843.30.00	- - Other	5%	7%
2843.90	- Gold compounds	5%	7%
	- Other compounds; amalgams:		
	- - Platinum compounds:		
2843.90.11	- - - Platinum chloride and platinum oxide	5%	7%
2843.90.19	- - - Other	5%	7%
	- - Palladium compounds:		
2843.90.21	- - - Palladium chloride	5%	7%
2843.90.29	- - - Other	5%	7%
	- - Other:		
2843.90.91	- - - Amalgams of precious metal	5%	7%
2843.90.99	- - - Other	5%	7%
<b>28.44</b>	<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:</b>		
2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds:		
2844.10.10	- - Ferro-uranium alloys	5%	7%
2844.10.90	- - Other	5%	7%
2844.20.00	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	5%	7%
2844.30.00	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	5%	7%
2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
2844.40.10	- - Radium	5%	7%
2844.40.90	- - Other	5%	7%
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	7%
<b>28.45</b>	<b>Isotopes other those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:</b>		
2845.10.00	- Heavy water (deuterium oxide)	5%	7%
2845.90.00	- Other	5%	7%
<b>28.46</b>	<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:</b>		
2846.10.00	- Cerium compounds	FREE	7%
2846.90.00	- Other	5%	7%
<b>2847.00.00</b>	<b>Hydrogen peroxide, whether or not solidified with urea</b>	FREE	7%
<b>2848.00</b>	<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus:</b>		
2848.00.10	- Of copper (phosphor copper), containing more than 15% by weight of phosphorus	5%	7%
2848.00.90	- Of other metals or of non-metals	5%	7%
<b>28.49</b>	<b>Carbides, whether or not chemically defined:</b>		
2849.10.00	- Of calcium	FREE	7%
2849.20.00	- Of silicon	FREE	7%
2849.90.00	- Other	5%	7%
<b>2850.00</b>	<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849:</b>		
	- Hydrides:		
2850.00.11	- - Aluminium lithium hydride	5%	7%
2850.00.19	- - Other	5%	7%
2850.00.20	- Nitrides	5%	7%
2850.00.30	- Azides	5%	7%
2850.00.40	- Silicides	5%	7%
2850.00.50	- Borides	5%	7%
<b>2852.00</b>	<b>Compounds, inorganic or organic, of mercury, excluding amalgams:</b>		
2852.00.10	- Oxides, hydroxides, peroxides, sulphides, polysulphides, cyanides, cyanide oxides, phosphides, carbides, hydrides, nitrides, azides, silicides and borides, fulminates, cyanates and thiocyanates	5%	7%
2852.00.20	- Peptones and other protein substances	6%	7%
2852.00.30	- Albumin compounds	15%	7%
2852.00.90	- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>2853.00</b>	<b>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:</b>		
2853.00.10	- Distilled or conductivity water and water of similar purity	5%	7%
2853.00.20	- Bromine cyanide	FREE	7%
	- Amalgams, other than amalgams of precious metals:		
2853.00.31	- - Of sodium	5%	7%
2853.00.39	- - Other	5%	7%
	- Other:		
2853.00.91	- - Cyanogen chloride	5%	7%
2853.00.99	- - Other	5%	7%

## CHAPTER 29 ORGANIC CHEMICALS

### NOTES

- Except where the context otherwise requires, the headings of this Chapter apply only to:
  - separate chemically defined organic compounds, whether or not containing impurities;
  - 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);
  - the products of headings 2936 to 2939 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940, or the products of heading 2941, whether or not chemically defined;
  - the products mentioned in a), b) or c) above dissolved in water;
  - the products mentioned in a), b) or c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - the products mentioned in a), b), c), d) or e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
  - the products mentioned in a), b), c), d), e) or f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
- This Chapter does not cover:
  - goods of heading 1504 or crude glycerol of heading 1520;
  - ethyl alcohol (heading 2207 or 2208);
  - methane or propane (heading 2711);
  - the compounds of carbon mentioned in Note 2 to Chapter 28;
  - urea (heading 3102 or 3105);
  - colouring matter of vegetable or animal origin (heading 3203); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading 3212);
  - enzymes (heading 3507);
  - 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 cm<sup>3</sup> (heading 3606);
  - products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packings for retail sale, of heading 3824; or
  - optical elements, for example, of ethylenediamine tartrate (heading 9001).
- 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.
- In headings 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro and nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 2929.

For the purposes of headings 2911, 2912, 2914, 2918 and 2922, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 2920.
- 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.
  - 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.
  - Subject to Note 1 to Section VI and Note 2 to Chapter 28:
    - inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound;
    - salts formed between organic compounds of sub-Chapters I to X or heading 2942 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
    - co-ordination compounds, other than products classifiable in sub-chapter XI or heading 2941, 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.
  - Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).
  - Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- The compounds of headings 2930 and 2931 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 2930 (organo-sulphur compounds) and heading 2931 (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 2932, 2933 and 2934 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 cyclizing function or functions here listed.

8. For the purposes of heading 2937:

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

## SUBHEADING NOTES

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

## ADDITIONAL NOTES

- Imports of vegetable alkaloids, natural or reproduced by synthesis, their salts and other derivatives and all products considered to be narcotic drugs are subject to import restrictions. Such imports must be authorized by the Ministry of Health. See Article 442 of the Tax Code.
- The term "HFCs" shall be taken to apply to the following fluorinated derivatives of acyclic hydrocarbons:

<u>Description of Goods</u>	<u>SYMBOL</u>
Trifluoromethane	HFC - 23
Tetrafluoroethane	HFC - 134a
Pentafluoroethane	HFC - 125

- The term "CFCs" shall be taken to apply to the following chlorofluorocarbon derivatives:

<u>Description of Goods</u>	<u>SYMBOL</u>
Trichlorofluoromethane	CFC - 11
Dichlorodifluoromethane	CFC - 12
Chlorotrifluoromethane	CFC - 13
Pentachlorofluoromethane	CFC - 111
Tetrachlorodifluoroethanes	CFC - 112
Trichlorotrifluoroethanes	CFC - 113
Dichlorotetrafluoroethanes	CFC - 114
Chloropentafluoroethane	CFC - 115
Heptachlorofluoropropanes	CFC - 211
Hexachlorodifluoropropanes	CFC - 212
Pentachlorotrifluoropropanes	CFC - 213
Tetrachlorotetrafluoropropanes	CFC - 214
Trichloropentafluoropropanes	CFC - 215
Dichlorohexafluoropropanes	CFC - 216
Chloroheptafluoropropanes	CFC - 217

- The term "HCFCs" shall be taken to apply to the following chlorofluorinated derivatives of acyclic hydrocarbons:

<u>Description of Goods</u>	<u>SYMBOL</u>
Dichlorofluoromethane	HCFC - 21
Chlorodifluoromethane	HCFC - 22
Chlorofluoromethane	HCFC - 31
Tetrachlorofluoromethane	HCFC - 121
Trichlorodifluoroethane	HCFC - 122
Dichlorotrifluoroethanes	HCFC - 123
Chlorotetrafluoroethanes	HCFC - 124
Trichlorofluoroethane	HCFC - 131
Dichlorodifluoroethane	HCFC - 132
Chlorotrifluoroethane	HCFC - 133
Dichlorofluoroethanes	HCFC - 141
Dichlorofluoroethanes	HCFC - 141b

Chlorodifluoroethanes	HCFC - 142
Chlorodifluoroethanes	HCFC - 142 b
Chlorofluoroethane	HCFC - 151
Hexachlorodifluoropropane	HCFC - 221
Pentachlorodifluoropropane	HCFC - 222
Tetrachlorotrifluoropropane	HCFC - 223
Trichlorotetrafluoropropane	HCFC - 224
Dichloropentafluoropropanes	HCFC - 225
Dichloropentafluoropropanes	HCFC - 225 ca
Dichloropentafluoropropanes	HCFC - 225 cb
Chlorohexafluoropropane	HCFC - 226
Pentachlorofluoropropane	HCFC - 231
Tetrachlorodifluoropropane	HCFC - 232
Trichlorotrifluoropropane	HCFC - 233
Dichlorotetrafluoropropane	HCFC - 234
Chloropentafluoropropane	HCFC - 235
Tetrachlorofluoropropane	HCFC - 241
Trichlorodifluoropropane	HCFC - 242
Dichlorotrifluoropropane	HCFC - 243
Chlorotetrafluoropropane	HCFC - 244
Trichlorofluoropropane	HCFC - 251
Dichlorodifluoropropane	HCFC - 252
Chlorotrifluoropropane	HCFC - 253
Dichlorofluoropropane	HCFC - 261
Chlorodifluoropropane	HCFC - 262
Chlorofluoropropane	HCFC - 271

5. Notwithstanding the provisions of Additional Notes 2 to 4, the Ministry of Health may, if necessary, add substances to the HFC, CFC and HCFC lists.
6. Natural or legal persons wishing to import, export or re-export goods of Tariff subheadings 2903 14 00, 2903 47 00 and those described in additional notes 3 and 4, (other than chlorofluoromethane (HCFC-22)), must submit a written request for the relevant authorization to the Ministry of Health. The Ministry of Health shall keep a detailed record of the amounts of the CFCs and HCFCs produced, imported, exported, reexported or destroyed.
7. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
2901.10.20	FREE	FREE	FREE
2901.29.10	3%	FREE	FREE
2903.14.00	5%	5%	5%
2903.47.00	5%	5%	5%
2905.49.90	5%	5%	5%
2915.21.00	5%	5%	5%
2931.00.10	6%	6%	6%
2931.00.20	6%	6%	6%
2933.39.90	6%	6%	6%
2934.99.20	6%	6%	6%

8. The import of goods classified under the following tariff subheadings is prohibited:

2903.46.10

2903.46.20

2903.46.30

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	<b>I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>29.01</b>	<b>Acyclic hydrocarbons:</b>		
2901.10	- Saturated:		
2901.10.10	-- Hexane	FREE	7%
2901.10.20	-- Isooctane	FREE	7%
2901.10.90	-- Other	FREE	7%
	- Unsaturated:		
2901.21.00	-- Ethylene	FREE	7%
2901.22.00	-- Propene (propylene)	FREE	7%
2901.23.00	-- Butene (butylene) and isomers thereof	FREE	7%
2901.24.00	-- Buta-1,3-diene and isoprene	FREE	7%
2901.29	-- Other:		
2901.29.10	--- Acetylene	FREE	7%
2901.29.90	--- Other	FREE	7%
<b>29.02</b>	<b>Cyclic hydrocarbons:</b>		
	- Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	-- Cyclohexane	FREE	7%
2902.19	-- Other:		
2902.19.10	--- For agricultural use	FREE	-
2902.19.90	--- Other	2%	7%
2902.20.00	- Benzene	FREE	7%
2902.30.00	- Toluene	FREE	7%
	- Xylenes:		
2902.41.00	-- o-Xylene	FREE	7%
2902.42.00	-- m-Xylene	FREE	7%
2902.43.00	-- p-Xylene	FREE	7%
2902.44.00	-- Mixed xylene isomers	FREE	7%
2902.50.00	- Styrene	FREE	7%
2902.60.00	- Ethylbenzene	FREE	7%
2902.70.00	- Cumene	FREE	7%
2902.90.00	- Other	FREE	7%
<b>29.03</b>	<b>Halogenated derivatives of hydrocarbons:</b>		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	FREE	7%
2903.12.00	-- Dichloromethane (methylene chloride)	FREE	7%
2903.13.00	-- Chloroform (trichloromethane)	FREE	7%
2903.14.00	-- Carbon tetrachloride	5%	7%
2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	FREE	7%
2903.19	-- Other:		
2903.19.10	--- 1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes	FREE	7%
2903.19.90	--- Other	FREE	7%
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	-- Vinyl chloride (chloroethylene)	FREE	7%
2903.22.00	-- Trichloroethylene	FREE	7%
2903.23.00	-- Tetrachloroethylene (perchloroethylene)	FREE	7%
2903.29.00	-- Other	FREE	7%
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	FREE	7%
2903.39	-- Other:		
2903.39.10	--- Fluorinated derivatives, "HFCs" (additional note 2 to chapter 29)	FREE	7%
2903.39.90	--- Other	FREE	7%
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.41.00	-- Trichlorofluoromethane (for example, Freon 11)	5%	7%
2903.42.00	-- Dichlorofluoromethane (for example, Freon 12)	5%	7%
2903.43.00	-- Trichlorotrifluoromethanes (for example, Freon 113)	5%	7%
2903.44.00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane (for example, Freon 114 and Freon 115)	5%	7%
2903.45	-- Other derivatives perhalogenated only with fluorine and chlorine:		
2903.45.10	--- Chlorodifluoromethane (Freon 22)	5%	7%
2903.45.20	--- Chlorotrifluoromethane (Freon 13)	5%	7%
2903.45.30	--- Dichlorofluoromethane (for example, Freon 21)	5%	7%
2903.45.40	--- Other, CFCs (additional note 3 to Chapter 29)	5%	7%
2903.45.50	--- Other, HCFCs (additional note 4 to Chapter 29)	5%	7%
2903.45.90	--- Other	5%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2903.46	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:		
2903.46.10	--- Bromochlorodifluoromethane	15%	7% *
2903.46.20	--- Bromotrifluoromethane	15%	7% *
2903.46.30	--- Dibromotetrafluoroethanes	15%	7% *
2903.47.00	-- Other perhalogenated derivatives	5%	7%
2903.49.00	-- Other	FREE	7%
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.51.00	-- 1, 2, 3, 4, 5, 6 –Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	FREE	7%
2903.52.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	FREE	7%
2903.59.00	-- Other	FREE	7%
	- Halogenated derivatives of aromatic hydrocarbons:		
2903.61.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	FREE	7%
2903.62.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	FREE	7%
2903.69	-- Other:		
2903.69.10	--- Bromobenzene	FREE	7%
2903.69.90	--- Other	FREE	7%
<b>29.04</b>	<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:</b>		
2904.10.00	- Derivatives, containing only sulpho groups, their salts and ethyl esters	FREE	7%
2904.20	- Derivatives containing only nitro or only nitroso groups:		
2904.20.10	-- Nitroethane; tetranitromethane	FREE	7%
2904.20.90	-- Other	FREE	7%
2904.90	- Other:		
2904.90.10	-- Chloropicrin	FREE	7%
2904.90.90	-- Other	FREE	7%
<b>II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
<b>29.05</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Saturated monohydric alcohols:		
2905.11.00	-- Methanol (methyl alcohol)	FREE	7%
2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	FREE	7%
2905.13.00	-- Butan-1-ol (n-butyl alcohol)	FREE	7%
2905.14.00	-- Other butanols	FREE	7%
2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	FREE	7%
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	FREE	7%
2905.19	-- Other:		
2905.19.10	--- Sodium methoxide and potassium tert-butoxide	FREE	7%
2905.19.90	--- Other	FREE	7%
	- Unsaturated monohydric alcohols:		
2905.22.00	-- Acyclic terpene alcohols	FREE	7%
2905.29	-- Other:		
2905.29.10	--- Allyl alcohol	FREE	7%
2905.29.90	--- Other	FREE	7%
	- Diols:		
2905.31.00	-- Ethylene glycol (ethanediol)	FREE	7%
2905.32.00	-- Propylene glycol (propane-1,2-diol)	FREE	7%
2905.39.00	-- Other	FREE	7%
	- Other polyhydric alcohols:		
2905.41.00	-- 2-Ethyl-2- (hydroxymethyl)propane-1,3-diol (trimethylolpropane)	FREE	7%
2905.42.00	-- Pentaerythritol	FREE	7%
2905.43.00	-- Mannitol	FREE	7%
2905.44.00	-- D-Glucitol (sorbitol)	FREE	7%
2905.45.00	-- Glycerol	FREE	7%
2905.49	-- Other:		
2905.49.10	--- Esters of glycerol	FREE	7%
2905.49.90	--- Other	5%	7%
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51.00	-- Ethchlorvynol (INN)	FREE	7%
2905.59.00	-- Other	FREE	7%
<b>29.06</b>	<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Cyclanes, cyclenes and cycloterpenes:		
2906.11.00	-- Menthol	FREE	7%
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	FREE	7%
2906.13.00	-- Sterols and inositols	FREE	7%
2906.19.00	-- Other	FREE	7%
	- Aromatic:		
2906.21.00	-- Benzyl alcohol	FREE	7%
2906.29.00	-- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	<b>III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>29.07</b>	<b>Phenols; phenol-alcohols:</b>		
	- Monophenols:		
2907.11.00	- - Phenol (hydroxybenzene) and its salts	FREE	7%
2907.12.00	- - Cresols and their salts	FREE	7%
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	FREE	7%
2907.15.00	- - Naphthols and their salts	FREE	7%
2907.19.00	- - Other	FREE	7%
	- Polyphenols; phenol-alcohols:		
2907.21.00	- - Resorcinol and its salts	FREE	7%
2907.22.00	- - Hydroquinone (quinol) and its salts	FREE	7%
2907.23.00	- - 4, 4' - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	FREE	7%
2907.29	- - Other:		
2907.29.10	- - - Phenol-alcohols	FREE	7%
2907.29.90	- - - Other	FREE	7%
<b>29.08</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:</b>		
	- Derivatives containing only halogen substitutes and their salts:		
2908.11.00	- - Pentachlorophenol (ISO)	FREE	7%
2908.19.00	- - Other	FREE	7%
	- Other:		
2908.91.00	- - Dinoseb (ISO) and its salts	FREE	7%
2908.99.00	- - Other	FREE	7%
	<b>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</b>		
<b>29.09</b>	<b>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:</b>		
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11.00	- - Diethyl ether	FREE	7%
2909.19.00	- - Other	FREE	7%
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	FREE	7%
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	FREE	7%
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	FREE	7%
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	FREE	7%
2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	FREE	7%
2909.49.00	- - Other	FREE	7%
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	FREE	7%
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	FREE	7%
<b>29.10</b>	<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
2910.10.00	- Oxirane (ethylene oxide)	FREE	7%
2910.20.00	- Methyloxirane (propylene oxide)	FREE	7%
2910.30.00	- 1-1-Chloro-2,3-epoxypropane (epichlorohydrin)	FREE	7%
2910.40.00	- Dieldrin (ISO) (INN)	FREE	7%
2910.90.00	- Other	FREE	7%
<b>2911.00.00</b>	<b>Acetals and hemiacetals whether or not with other oxygen-function, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	FREE	7%
	<b>V. ALDEHYDE-FUNCTION COMPOUNDS</b>		
<b>29.12</b>	<b>Aldehydes, whether or not with other oxygen-function; cyclic polymers of aldehydes; paraformaldehyde:</b>		
	- Acyclic aldehydes without other oxygen function:		
2912.11.00	- - Methanal (formaldehyde)	FREE	7%
2912.12.00	- - Ethanal (acetaldehyde)	FREE	7%
2912.19.00	- - Other	FREE	7%
	- Cyclic aldehydes without other oxygen function:		
2912.21.00	- - Benzaldehyde	FREE	7%
2912.29.00	- - Other	FREE	7%
2912.30.00	- Aldehyde-alcohols	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2912.41.00	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	FREE	7%
2912.42.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	FREE	7%
2912.49.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	FREE	7%
2912.50.00	- - Other	FREE	7%
2912.60.00	- Cyclic polymers of aldehydes	FREE	7%
2912.60.00	- Paraformaldehydes	FREE	7%
<b>2913.00.00</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12</b>	FREE	7%
	<b>VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>		
<b>29.14</b>	<b>Ketones and quinones, whether or not with other oxygen-function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Acyclic ketones without other oxygen function:		
2914.11.00	- - Acetone	FREE	7%
2914.12.00	- - Butanone (methyl ethyl ketone)	FREE	7%
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	FREE	7%
2914.19.00	- - Other	FREE	7%
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen-function:		
2914.21.00	- - Camphor	FREE	7%
2914.22	- - Cyclohexanone and methylcyclohexanones:		
2914.22.10	- - - Cyclohexanone	FREE	7%
2914.22.20	- - - Methylcyclohexanones	FREE	7%
2914.23.00	- - Ionones and methylionones	FREE	7%
2914.29.00	- - Other	FREE	7%
	- Aromatic ketones without other oxygen function:		
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	FREE	7%
2914.39.00	- - Other	FREE	7%
2914.40	- Ketone-alcohols and ketone-aldehydes:		
2914.40.10	- - 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	FREE	7%
2914.40.90	- - Other	FREE	7%
2914.50.00	- Ketone-phenols and ketones with other oxygen function	FREE	7%
	- Quinones:		
2914.61.00	- - Anthraquinone	FREE	7%
2914.69.00	- - Other	FREE	7%
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	FREE	7%
	<b>VII. CARBOXYLIC ACIDS, AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>29.15</b>	<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Formic acid, its salts and esters:		
2915.11.00	- - Formic acid	FREE	7%
2915.12	- - Salts of formic acid:		
2915.12.10	- - - Ammonium formate	FREE	7%
2915.12.90	- - - Other	FREE	7%
2915.13.00	- - Esters of formic acid	FREE	7%
	- Acetic acid and its salts; acetic anhydride:		
2915.21.00	- - Acetic acid	5%	7%
2915.24.00	- - Acetic anhydride	FREE	7%
2915.29	- - Other:		
2915.29.10	- - - Ammonium acetates	FREE	7%
2915.29.90	- - - Other	FREE	7%
	- Esters of acetic acid:		
2915.31.00	- - Ethyl acetate	FREE	7%
2915.32.00	- - Vinyl acetate	FREE	7%
2915.33.00	- - <i>n</i> -Butyl acetate	FREE	7%
2915.36.00	- - Dinoseb acetate (ISO)	FREE	7%
2915.39.00	- - Other	FREE	7%
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	FREE	7%
2915.50.00	- Propionic acid, its salts and esters	FREE	7%
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	FREE	7%
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	FREE	7%
2915.90	- Other:		
2915.90.10	- - Acetyl chloride	FREE	7%
2915.90.90	- - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>29.16</b>	<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b> - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.11.00	-- Acrylic acid and its salts	FREE	7%
2916.12.00	-- Esters of acrylic acid	FREE	7%
2916.13.00	-- Methacrylic acid and its salts	FREE	7%
2916.14.00	-- Esters of methacrylic acid	FREE	7%
2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	FREE	7%
2916.19.00	-- Other	FREE	7%
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	FREE	7%
2916.31.00	-- Benzoic acid, its salts and esters	FREE	7%
2916.32.00	-- Benzoyl peroxide and benzoyl chloride	FREE	7%
2916.34.00	-- Phenylacetic acid and its salts	FREE	7%
2916.35.00	-- Esters of phenylacetic acid	FREE	7%
2916.36.00	-- Binapacryl (ISO)	FREE	7%
2916.39.00	-- Other	FREE	7%
<b>29.17</b>	<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b> - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11.00	-- Oxalic acid, its salts and esters	FREE	7%
2917.12.00	-- Adipic acid, its salts and esters	FREE	7%
2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	FREE	7%
2917.14.00	-- Maleic anhydride	FREE	7%
2917.19.00	-- Other	FREE	7%
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	FREE	7%
2917.32.00	-- Dioctyl orthophthalates	FREE	7%
2917.33.00	-- Dinonyl and didecyl orthophthalates	FREE	7%
2917.34.00	-- Other esters of orthophthalic acid	FREE	7%
2917.35.00	-- Phthalic anhydride	FREE	7%
2917.36.00	-- Terephthalic acid and its salts	FREE	7%
2917.37.00	-- Dimethyl terephthalate	FREE	7%
2917.39.00	-- Other	FREE	7%
<b>29.18</b>	<b>Carboxylic acids with additional oxygen-function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b> - 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	FREE	7%
2918.12.00	-- Tartaric acid	FREE	7%
2918.13.00	-- Salts and esters of tartaric acid	FREE	7%
2918.14.00	-- Citric acid	FREE	7%
2918.15.00	-- Salts and esters of citric acid	FREE	7%
2918.16.00	-- Gluconic acid, its salts and esters	FREE	7%
2918.18.00	-- Chlorobenzilate (ISO)	FREE	7%
2918.19	-- Other:		
2918.19.10	--- Phenylglycolic acid (mandelic acid), its salts and esters	FREE	7%
2918.19.90	--- Other	FREE	7%
	- Carboxylic acids with phenol-function but without other oxygen-function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21.00	-- Salicylic acid and its salts	FREE	7%
2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	FREE	7%
2918.23.00	-- Other esters of salicylic acid and their salts	FREE	7%
2918.29	-- Other:		
2918.29.10	--- Gallic acid	FREE	7%
2918.29.90	--- Other	FREE	7%
2918.30.00	- Carboxylic acids with aldehyde- or ketone-function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Other:	FREE	7%
2918.91.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	FREE	7%
2918.99.00	-- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	<b>VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>29.19</b>	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	FREE	7%
2919.90.00	- Other	FREE	7%
<b>29.20</b>	<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl parathion)	FREE	7%
2920.19.00	- - Other	FREE	7%
2920.90	- Other:		
2920.90.10	- - Diethyl, trimethyl, triethyl or dimethyl phosphite	FREE	7%
2920.90.90	- - Other	FREE	7%
	<b>IX. NITROGEN-FUNCTION COMPOUNDS</b>		
<b>29.21</b>	<b>Amine-function compounds:</b>		
	- Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	FREE	7%
2921.19	- - Other:		
2921.19.10	- - - 2-Chloro- <i>N,N</i> -Dimethylpropylamine	FREE	7%
2921.19.90	- - - Other	FREE	7%
	- Acyclic polyamines and their derivatives; salts thereof:		
2921.21.00	- - Ethylenediamine and its salts	FREE	7%
2921.22.00	- - Hexamethylenediamine and its salts	FREE	7%
2921.29.00	- - Other	FREE	7%
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	FREE	7%
	- Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	- - Aniline and its salts	FREE	7%
2921.42.00	- - Aniline derivatives and their salts	FREE	7%
2921.43.00	- - Toluidines and their derivatives; salts thereof	FREE	7%
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	FREE	7%
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	FREE	7%
2921.46.00	- - Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencametamine (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	FREE	7%
2921.49	- - Other:		
2921.49.10	- - - Eticyclidine (PCE)	FREE	7%
2921.49.90	- - - Other	FREE	7%
	- Aromatic polyamines and their derivatives; salts thereof:		
2921.51.00	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	FREE	7%
2921.59.00	- - Other	FREE	7%
<b>29.22</b>	<b>Oxygen-function amino-compounds:</b>		
	- 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	FREE	7%
2922.12.00	- - Diethanolamine and its salts	FREE	7%
2922.13.00	- - Triethanolamine and its salts	FREE	7%
2922.14.00	- - Dextropropoxyphene (INN) and its salts	FREE	7%
2922.19	- - Other:		
2922.19.10	- - - Ethyldiethanolamine and, methyldiethanolamine	FREE	7%
2922.19.90	- - - Other	FREE	7%
	- 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	- - Aminonaphtholsulphonic acids and their salts	FREE	7%
2922.29.00	- - Other	FREE	7%
	- 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	FREE	7%
2922.39.00	- - Other	FREE	7%
	- 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	FREE	7%
2922.42.00	- - Glutamic acid and its salts	FREE	7%
2922.43.00	- - Anthranilic acid and its salts	FREE	7%
2922.44.00	- - Tilidine (INN) and its salts	FREE	7%
2922.49.00	- - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:		
2922.50.10	- - Aminoacetaldehyde dimethylacetal	FREE	7%
2922.50.20	- - 2,5 Dimethoxyamphetamine and 3,4,5- Trimethoxyamphetamine (TMA)	FREE	7%
2922.50.90	- - Other	FREE	7%
<b>29.23</b>	<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined:</b>		
2923.10.00	- Choline and its salts	FREE	7%
2923.20.00	- Lecithins and other phosphoaminolipids	FREE	7%
2923.90	- Other:		
2923.90.10	- - 2-Dimethylaminoisopropyl chloride hydrochloride HCL	FREE	7%
2923.90.90	- - Other	FREE	7%
<b>29.24</b>	<b>Carboxamide-function compounds; amide-function compounds of carbonic acid:</b>		
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11.00	- - Meprobamate (INN)	FREE	7%
2924.12.00	- - Fluoroacetamide (ISO), phosphamidon (ISO) and monocrotophos (ISO)	FREE	7%
2924.19	- - Other:		
2924.19.10	- - - Formamide	FREE	7%
2924.19.90	- - - Other	FREE	7%
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21.00	- - Ureines and their derivatives; salts thereof	FREE	7%
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	FREE	7%
2924.24.00	- - Ethinamate (INN)	FREE	7%
2924.29.00	- - Other	FREE	7%
<b>29.25</b>	<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:</b>		
	- Imides and their derivatives; salts thereof:		
2925.11.00	- - Saccharin and its salts	FREE	7%
2925.12.00	- - Glutethimide (INN)	FREE	7%
2925.19	- - Other:		
2925.19.10	- - - Phthalimide	FREE	7%
2925.19.90	- - - Other	FREE	7%
	- Imines and their derivatives; salts thereof:		
2925.21.00	- - Chlordimeform (ISO)	FREE	7%
2925.29.00	- - Other	FREE	7%
<b>29.26</b>	<b>Nitrile-function compounds:</b>		
2926.10.00	- Acrylonitrile	FREE	7%
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	FREE	7%
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4.4-diphenylbutane)	FREE	7%
2926.90	- Other:		
2926.90.10	- - Acetonitrile	FREE	7%
2926.90.90	- - Other	FREE	7%
<b>2927.00.00</b>	<b>Diazo-, azo- or azoxy-compounds</b>	FREE	7%
<b>2928.00.00</b>	<b>Organic derivatives of hydrazine or of hydroxylamine</b>	FREE	7%
<b>29.29</b>	<b>Compounds with other nitrogen-function:</b>		
2929.10.00	- Isocyanates	FREE	7%
2929.90.00	- Other	FREE	7%
<b>X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>			
<b>29.30</b>	<b>Organo-sulphur compounds:</b>		
2930.20.00	- Thiocarbamates and dithiocarbamates	FREE	7%
2930.30.00	- Thiuram mono-, di- or tetrasulphides	FREE	7%
2930.40.00	- Methionine	FREE	7%
2930.50.00	- Captafol (ISO) and methamidophos (ISO)	FREE	7%
2930.90	- Other:		
2930.90.10	- - Thiodiglycol	FREE	7%
2930.90.90	- - Other	FREE	7%
<b>2931.00</b>	<b>Other organo-inorganic compounds:</b>		
2931.00.10	- Tetraethyllead	6%	7%
2931.00.20	- Organo-arsenic compounds	6%	7%
2931.00.90	- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>29.32</b>	<b>Heterocyclic compounds with oxygen hetero-atom(s) only:</b> - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	-- Tetrahydrofuran	FREE	7%
2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	FREE	7%
2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	FREE	7%
2932.19	-- Other:		
2932.19.10	--- Furan	FREE	7%
2932.19.90	--- Other	FREE	7%
	- Lactones:		
2932.21.00	-- Coumarin, methylcoumarins and ethylcoumarins	FREE	7%
2932.29.00	-- Other lactones	FREE	7%
	- Other:		
2932.91.00	-- Isosafrole	FREE	7%
2932.92.00	-- 1-(1,3-Benzodioxol-5-yl) propan-2-one	FREE	7%
2932.93.00	-- Piperonal	FREE	7%
2932.94.00	-- Safrole	FREE	7%
2932.95.00	-- Tetrahydrocannabinols (all isomers)	FREE	7%
2932.99.00	-- Other	FREE	7%
<b>29.33</b>	<b>Heterocyclic compounds with oxygen hetero-atom(s) only:</b> - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11.00	-- Phenazone (antipyrin) and its derivatives	FREE	7%
2933.19.00	-- Other	FREE	7%
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.21.00	-- Hydantoin and its derivatives	FREE	7%
2933.29.00	-- Other	FREE	7%
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	-- Pyridine and its salts	FREE	7%
2933.32.00	-- Piperidine and its salts	FREE	7%
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	8%	7%
2933.39	-- Other:		
2933.39.10	--- Isonicotinic acid and its derivatives	FREE	7%
2933.39.90	--- Other	6%	7%
	- 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	FREE	7%
2933.49.00	-- Other	FREE	7%
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52.00	-- Malonylurea (barbituric acid) and its salts	FREE	7%
2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	FREE	7%
2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	FREE	7%
2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof:		
2933.55.10	--- Methaqualone (INN)	FREE	7%
2933.55.20	--- Mecloqualone (INN)	FREE	7%
2933.55.90	--- Other	FREE	7%
2933.59.00	-- Other	FREE	7%
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61.00	-- Melamine	FREE	7%
2933.69.00	-- Other	FREE	7%
	- Lactams:		
2933.71.00	-- 6-Hexanelactam (epsilon-caprolactam)	FREE	7%
2933.72.00	-- Clobazam (INN) and methypylon (INN)	FREE	7%
2933.79.00	-- Other lactams	FREE	7%
	- Other:		
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	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
2933.99	- - Other:		
2933.99.10	- - - Phencyclidine (PCP), rolicyclidine (PHP), tenocyclidine (TCP)	FREE	7%
2933.99.20	- - - Indol, 4-benziloxindol, 4-methoxyindol	FREE	7%
2933.99.90	- - - Other	FREE	7%
<b>29.34</b>	<b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:</b>		
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	FREE	7%
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	FREE	7%
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	FREE	7%
	- Other:		
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	FREE	7%
2934.99	- - Other:		
2934.99.10	- - - Sultones and sultams	FREE	7%
2934.99.20	- - - Isatoic anhydride	6%	7%
2934.99.90	- - - Other	FREE	7%
<b>2935.00.00</b>	<b>Sulphonamides</b>	FREE	7%
<b>XI. PROVITAMINS, VITAMINS AND HORMONES</b>			
<b>29.36</b>	<b>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:</b>		
	- Vitamins and their derivatives, unmixed:		
2936.21.00	- - Vitamins A and their derivatives	FREE	-
2936.22.00	- - Vitamin B1 and its derivatives	FREE	-
2936.23.00	- - Vitamin B2 and its derivatives	FREE	-
2936.24.00	- - D- or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	FREE	-
2936.25.00	- - Vitamin B6 and its derivatives	FREE	-
2936.26.00	- - Vitamin B12 and its derivatives	FREE	-
2936.27.00	- - Vitamin C and its derivatives	FREE	-
2936.28.00	- - Vitamin E and its derivatives	FREE	-
2936.29.00	- - Other vitamins and their derivatives	FREE	-
2936.90.00	- Other, including natural concentrates	FREE	-
<b>29.37</b>	<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:</b>		
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00	- - Somatotropin, its derivatives and structural analogues	FREE	-
2937.12.00	- - Insulin and its salts	FREE	-
2937.19	- - Other:		
2937.19.10	- - - Pituitary (anterior) or similar hormones, and their derivatives	FREE	-
2937.19.90	- - - Other	5%	-
	- Steroidal hormones, their derivatives and structural analogues:		
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	FREE	-
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	FREE	-
2937.23.00	- - Oestrogens and progestogens	FREE	-
2937.29.00	- - Other	5%	-
	- Catecholamine hormones, their derivatives and structural analogues:		
2937.31.00	- - Epinephrine	5%	-
2937.39.00	- - Other	5%	-
2937.40.00	- Amino-acid derivatives	5%	-
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	-
2937.90.00	- Other	5%	-
<b>XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>			
<b>29.38</b>	<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers and esters and other derivatives:</b>		
2938.10.00	- Rutoside (rutin) and its derivatives	5%	-
2938.90.00	- Other	5%	-



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>29.39</b>	<b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:</b>		
2939.11	- Alkaloids of opium and their derivatives; salts thereof: -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof:		
2939.11.10	--- Morphine	FREE	-
2939.11.20	--- Hydromorphone (dihydromorphinone)	FREE	-
2939.11.30	--- Heroin (diacetylmorphine)	FREE	-
2939.11.90	--- Other	5%	-
2939.19.00	-- Other	5%	-
2939.20.00	- Alkaloids of cinchona and their derivatives; salts thereof	FREE	-
2939.30.00	- Caffeine and its salts	FREE	-
	- Ephedrine and its salts:		
2939.41.00	-- Ephedrine and its salts	FREE	-
2939.42.00	-- Pseudoephedrine (INN) and its salts	FREE	-
2939.43.00	-- Cathine (INN) and its salts	FREE	-
2939.49.00	-- Other	FREE	-
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.51.00	-- Fenetylline (INN) and its salts	FREE	-
2939.59.00	-- Other	FREE	-
	- Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61.00	-- Ergometrine (INN) and its salts	FREE	-
2939.62.00	-- Ergotamine (INN) and its salts	FREE	-
2939.63.00	-- Lysergic acid and its salts	5%	-
2939.69.00	-- Other	5%	-
	- Other:		
2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:		
2939.91.10	--- Cocaine, its salts and derivatives	5%	-
2939.91.20	--- Emetine, its salts and derivatives	5%	-
2939.91.30	--- Diethyltryptamine (DET) and dimethyltryptamine (DMT)	FREE	-
2939.91.40	--- LSD, mescaline, psilocin	FREE	-
2939.91.90	--- Other	FREE	-
2939.99	-- Other:		
2939.99.10	--- Nicotine and its salts	FREE	-
2939.99.90	--- Other	FREE	-
<b>XIII. OTHER ORGANIC COMPOUNDS</b>			
<b>2940.00.00</b>	<b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39</b>	<b>6%</b>	<b>7%</b>
<b>29.41</b>	<b>Antibiotics:</b>		
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE	-
2941.20.00	- Streptomycins and their derivatives, salts thereof	FREE	-
2941.30.00	- Tetracyclins and their derivatives; salts thereof	FREE	-
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	FREE	-
2941.50.00	- Erythromycin and its derivatives; salts thereof	FREE	-
2941.90.00	- Other	FREE	-
<b>2942.00.00</b>	<b>OTHER ORGANIC COMPOUNDS</b>	<b>FREE</b>	<b>7%</b>
* See additional note (prohibited)			

## CHAPTER 30 PHARMACEUTICAL PRODUCTS

### NOTES

1. This Chapter does not cover:
  - a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
  - b) plasters specially calcined or finely ground for use in dentistry (heading 2520);
  - c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);
  - d) preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
  - e) soap or other products of heading 3401 containing added medicaments;
  - f) preparations with a basis of plaster for use in dentistry (heading 3407); or
  - g) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).
2. For the purposes of heading 3002, the expression “modified immunological products” applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 3003 and 3004 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 1302, merely standardized 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 3006 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
  - a) sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
  - b) sterile laminaria and sterile laminaria tents;
  - c) sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
  - d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - e) blood-grouping reagents;
  - f) dental cements and other dental fillings; bone reconstruction cements;
  - g) first-aid boxes and kits;
  - h) chemical contraceptive preparations based on hormones, on other products of heading 2937 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

### ADDITIONAL NOTE

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
3005.10.00	FREE	FREE	FREE
3005.90.10	3%	FREE	FREE
3005.90.90	FREE	FREE	FREE
3006.10.90	FREE	FREE	FREE
3006.50.00	FREE	FREE	FREE
3006.70.00	8%	6%	6%
3006.92.00	8%	6%	6%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>30.01</b>	<b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:</b>		
3001.20	- Extracts of glands or other organs or of their secretions:	FREE	-
3001.20.10	- - Royal jelly for organo-therapeutic uses	FREE	-
3001.20.90	- - Other	FREE	-
3001.90	- Other:		
3001.90.10	- - Heparin and its salts	FREE	-
3001.90.20	- - Glands and other organs, dried, whether or not powdered	FREE	-
3001.90.90	- - Other	FREE	-
<b>30.02</b>	<b>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</b>		
3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
3002.10.10	- - Antisera	FREE	-
	- - Other blood fractions:		
3002.10.21	- - - Gamma-globulin	FREE	-
3002.10.22	- - - Normal human immunoglobulin	FREE	-
3002.10.23	- - - Haemoglobin	FREE	-
3002.10.29	- - - Other	FREE	-
3002.20.00	- Vaccines for human medicine	FREE	-
3002.30	- Vaccines for veterinary medicine:		
3002.30.10	- - Vaccines against foot and mouth disease	FREE	-
3002.30.90	- - Other	FREE	-
3002.90	- Other:		
3002.90.10	- - Toxins, cultures of micro-organisms and similar products, including ferments (other than yeasts)	FREE	-
3002.90.90	- - Other	FREE	-
<b>30.03</b>	<b>Medicaments (excluding goods of heading 3002, 3005 or 3006) 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:</b>		
3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	FREE	-
3003.20.00	- Containing other antibiotics	FREE	-
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
3003.31.00	- - Containing insulin	FREE	-
3003.39.00	- - Other	FREE	-
3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	FREE	-
3003.90.00	- Other	FREE	-
<b>30.04</b>	<b>Medicaments (excluding goods of heading 3002, 3005 or 3006) 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:</b>		
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004.10.10	- - For veterinary use	FREE	-
3004.10.90	- - Other	FREE	-
3004.20	- Containing other antibiotics:		
3004.20.10	- - For veterinary use	FREE	-
3004.20.90	- - Other	FREE	-
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
3004.31.00	- - Containing insulin	FREE	-
3004.32	- - Containing corticosteroid hormones, their derivatives and structural analogues:		
3004.32.10	- - - For veterinary use	FREE	-
3004.32.90	- - - Other	FREE	-
3004.39	- - Other:		
3004.39.10	- - - For veterinary use	FREE	-
3004.39.90	- - - Other	FREE	-
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
3004.40.10	- - For veterinary use	FREE	-
3004.40.90	- - Other	FREE	-
3004.50	- Other medicaments containing vitamins or other products of heading 29.36:		
3004.50.10	- - For veterinary use	FREE	-
3004.50.90	- - Other	FREE	-
3004.90	- Other:		
3004.90.10	- - For veterinary use	FREE	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3004.90.91	- - Other:	FREE	-
3004.90.92	- - - Antimalarial, antidyentery and antihelmintic medicaments	FREE	-
3004.90.93	- - - Anaesthetics	FREE	-
3004.90.99	- - - Rehydration salts and sugars, whether or not in solution	FREE	-
3004.90.99	- - - Other	FREE	-
<b>30.05</b>	<b>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:</b>		
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	5%	-
3005.90	- Other:		
3005.90.10	- - Cotton swabs	FREE	-
3005.90.90	- - Other	10%	-
<b>30.06</b>	<b>Pharmaceutical goods specified in Note 4 to this Chapter:</b>		
3006.10	- 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:		
3006.10.10	- - Catgut and similar suture materials	FREE	-
3006.10.90	- - Other	FREE	-
3006.20.00	- Blood-grouping reagents	FREE	-
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:		
3006.30.10	- - Opacifying preparations for X-ray examinations	FREE	-
3006.30.21	- - Diagnostic reagents designed to be administered to the patient:		
3006.30.29	- - - Of microbial origin	FREE	-
3006.40	- - - Other	FREE	-
3006.40	- Dental cements and other dental fillings; bone reconstruction cements:		
3006.40.11	- - Dental cements and other dental fillings:		
3006.40.19	- - - Gold for use in dentistry	FREE	-
3006.40.90	- - - Other	FREE	-
3006.50.00	- - Other	FREE	-
3006.60.00	- First-aid boxes and kits	FREE	-
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	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	6%	-
3006.70.00	- Other:		
3006.91.00	- - Appliances identifiable for ostomy use	6%	-
3006.92.00	- - Waste pharmaceuticals	6%	-

## CHAPTER 31 FERTILIZERS

### NOTES

1. This Chapter does not cover:
  - a) animal blood of heading 0511;
  - 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 3824; optical elements of potassium chloride (heading 9001).
2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
  - 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) Fertilizers consisting of any of the goods described in a) above mixed together.
  - c) Fertilizers consisting of ammonium chloride or of any of the goods described in a) or b) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
  - d) Liquid fertilizers 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 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
  - a) Goods which answer to one or other of the descriptions given below:
    - i) basic slag;
    - ii) natural phosphates of heading 2510, 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) Fertilizers consisting of any of the goods described in a) above mixed together, but with no account being taken of the fluorine content limit.
  - c) Fertilizers 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-fertilizing substances.
4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
  - 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) Fertilizers 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 3105.
6. For the purposes of heading 3105, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>3101.00</b>	<b>Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products:</b>		
3101.00.10	- Animal or vegetable fertilizers, whether or not mixed together, not chemically treated	FREE	-
3101.00.90	- Other	FREE	-
<b>31.02</b>	<b>Mineral or chemical fertilizers, nitrogenous:</b>		
3102.10.00	- Urea, whether or not in aqueous solution	FREE	-
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21.00	- - Ammonium sulphate	FREE	-
3102.29.00	- - Other	FREE	-
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	FREE	-
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	FREE	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3102.50	- Sodium nitrate:		
3102.50.10	- - Containing 16.3% or more by weight of nitrogen	FREE	-
3102.50.90	- - Other	FREE	-
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	FREE	-
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	FREE	-
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	FREE	-
<b>31.03</b>	<b>Mineral or chemical fertilizers, phosphatic:</b>		
3103.10.00	- Superphosphates	FREE	-
3103.90.00	- Other	FREE	-
<b>31.04</b>	<b>Mineral or chemical fertilizers, potassic:</b>		
3104.20.00	- Potassium chloride	FREE	-
3104.30	- Potassium sulphate:		
3104.30.10	- - Containing more than 52% by weight of potassium oxide	FREE	-
3104.30.90	- - Other	FREE	-
3104.90	- Other:		
3104.90.10	- - Magnesium potassium sulphate containing more than 30% by weight of potassium oxide	FREE	-
3104.90.90	- - Other	FREE	-
<b>31.05</b>	<b>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:</b>		
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	FREE	-
3105.20.00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	FREE	-
3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate):		
3105.30.10	- - Containing more than 8 mg of arsenic pentoxide per kilo	FREE	-
3105.30.90	- - Other	FREE	-
3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) whether or not mixed with diammonium hydrogenorthophosphate (diammonium phosphate):		
3105.40.10	- - Containing more than 9 mg of arsenic pentoxide per kilo	FREE	-
3105.40.90	- - Other	FREE	-
	- Other mineral or chemical fertilizers containing the two fertilizing elements: nitrogen and phosphorus:		
3105.51.00	- - Containing nitrates and phosphates	FREE	-
3105.59.00	- - Other	FREE	-
3105.60.00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	FREE	-
3105.90.00	- Other	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 and compounds (except those of heading 3203 or 3204, inorganic products of a kind used as luminophores (heading 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 3212);
  - b) tannates or other tannin derivatives of products of headings 2936 to 2939, 2941 or 3501 to 3504; or
  - c) mastics of asphalt or other bituminous mastics (heading 2715).
2. Heading 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Headings 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading 3206, colouring pigments of heading 2530 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 3212), or to other preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 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 3212 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.

**ADDITIONAL NOTES**

1. From 1 January 1997, the manufacture or import of paints, lacquers, varnishes, dyes and the like with a lead content exceeding the maximum permitted level is prohibited. Instructions for use (including the lead content) must be printed, in Spanish, on the containers for such goods. See Article 7 of Act No. 36, 17 May 1996, Official Gazette No. 23.040, 21 May 1996.
2. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
3204.12.11	9%	6%	6%
3204.12.12	6%	6%	6%
3204.13.11	9%	6%	6%
3204.13.12	6%	6%	6%
3204.14.12	6%	6%	6%
3204.15.12	6%	6%	6%
3204.16.11	9%	6%	6%
3204.16.12	6%	6%	6%
3204.17.11	9%	6%	6%
3204.19.11	9%	6%	6%
3204.19.12	6%	6%	6%
3205.00.00	6%	6%	6%
3206.11.21	9%	6%	6%
3206.11.22	6%	6%	6%
3206.19.21	9%	6%	6%
3206.19.22	6%	6%	6%
3206.20.21	9%	6%	6%
3206.20.22	6%	6%	6%
3206.41.21	9%	6%	6%
3206.41.22	6%	6%	6%
3206.42.21	9%	6%	6%
3206.42.22	6%	6%	6%
3206.49.21	9%	6%	6%
3206.49.22	6%	6%	6%
3208.10.21	6%	6%	6%
3208.10.22	8%	6%	6%
3208.10.23	8%	6%	6%
3208.20.19	9%	6%	6%
3208.20.21	6%	6%	6%
3208.20.22	8%	6%	6%
3208.20.23	8%	6%	6%

Code	1 January 2009	1 January 2010	1 January 2011
3208.20.29	9%	6%	6%
3208.90.21	6%	6%	6%
3208.90.22	8%	6%	6%
3208.90.23	8%	6%	6%
3208.90.29	9%	6%	6%
3209.10.21	6%	6%	6%
3209.10.22	8%	6%	6%
3209.10.23	8%	6%	6%
3209.90.21	6%	6%	6%
3209.90.22	8%	6%	6%
3209.90.23	8%	6%	6%
3209.90.29	9%	6%	6%
3210.00.11	9%	6%	6%
3210.00.19	9%	6%	6%
3210.00.21	6%	6%	6%
3210.00.22	8%	6%	6%
3210.00.23	8%	6%	6%
3210.00.29	9%	6%	6%
3212.90.21	9%	6%	6%
3212.90.22	9%	6%	6%
3212.90.23	6%	6%	6%
3212.90.29	6%	6%	6%
3212.90.30	8%	6%	6%
3213.10.10	6%	6%	6%
3213.10.20	6%	6%	6%
3213.10.90	8%	6%	6%
3213.90.10	8%	6%	6%
3213.90.20	6%	6%	6%
3213.90.30	6%	6%	6%
3213.90.90	8%	6%	6%
3214.10.21	8%	6%	6%
3214.10.31	6%	6%	6%
3215.11.00	6%	6%	6%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>32.01</b>	<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:</b>		
3201.10.00	- Quebracho extract	FREE	7%
3201.20.00	- Wattle extract	FREE	7%
3201.90	- Other:		
3201.90.10	- - Oak or chestnut extracts	FREE	7%
3201.90.90	- - Other	FREE	7%
<b>32.02</b>	<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:</b>		
3202.10.00	- Synthetic organic tanning substances	FREE	7%
3202.90.00	- Other	FREE	7%
<b>3203.00</b>	<b>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:</b>		
3203.00.10	- Natural indigo	FREE	7%
3203.00.90	- Other	FREE	7%
<b>32.04</b>	<b>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:</b>		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11	- - Disperse dyes and preparations based thereon:		
	- - - Masterbatch:		
3204.11.11	- - - - On a backing of polyolefins	15%	7%
3204.11.12	- - - - On a backing of halogenated polyolefins	6%	7%
3204.11.13	- - - - On a backing of rubber	FREE	7%
3204.11.19	- - - - Other	FREE	7%
3204.11.90	- - - Other	FREE	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3204.12	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon:		
	--- Masterbatch:		
3204.12.11	---- On a backing of polyolefins	6%	7%
3204.12.12	---- On a backing of halogenated polyolefins	6%	7%
3204.12.13	---- On a backing of rubber	FREE	7%
3204.12.19	---- Other	FREE	7%
3204.12.90	--- Other	FREE	7%
3204.13	-- Basic dyes and preparations based thereon:		
	--- Masterbatch:		
3204.13.11	---- On a backing of polyolefins	6%	7%
3204.13.12	---- On a backing of halogenated polyolefins	6%	7%
3204.13.13	---- On a backing of rubber	FREE	7%
3204.13.19	---- Other	FREE	7%
3204.13.90	--- Other	FREE	7%
3204.14	-- Direct dyes and preparations based thereon:		
	--- Masterbatch:		
3204.14.11	---- On a backing of polyolefins	15%	7%
3204.14.12	---- On a backing of halogenated polyolefins	6%	7%
3204.14.13	---- On a backing of rubber	FREE	7%
3204.14.19	---- Other	FREE	7%
3204.14.90	--- Other	FREE	7%
3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon:		
	--- Masterbatch:		
3204.15.11	---- On a backing of polyolefins	15%	7%
3204.15.12	---- On a backing of halogenated polyolefins	6%	7%
3204.15.13	---- On a backing of rubber	FREE	7%
3204.15.19	---- Other	FREE	7%
3204.15.90	--- Other	FREE	7%
3204.16	-- Reactive dyes and preparations based thereon:		
	--- Masterbatch:		
3204.16.11	---- On a backing of polyolefins	6%	7%
3204.16.12	---- On a backing of halogenated polyolefins	6%	7%
3204.16.13	---- On a backing of rubber	FREE	7%
3204.16.19	---- Other	FREE	7%
3204.16.90	--- Other	FREE	7%
3204.17	-- Pigments and preparations based thereon:		
	--- Masterbatch:		
3204.17.11	---- On a backing of polyolefins	6%	7%
3204.17.12	---- On a backing of halogenated polyolefins	FREE	7%
3204.17.13	---- On a backing of rubber	FREE	7%
3204.17.19	---- Other	FREE	7%
3204.17.90	--- Other	FREE	7%
3204.19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:		
	--- Masterbatch:		
3204.19.11	---- On a backing of polyolefins	6%	7%
3204.19.12	---- On a backing of halogenated polyolefins	6%	7%
3204.19.13	---- On a backing of rubber	FREE	7%
3204.19.19	---- Other	FREE	7%
3204.19.90	--- Other	FREE	7%
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	FREE	7%
3204.90.00	- Other	FREE	7%
<b>3205.00.00</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes</b>	6%	7%
<b>32.06</b>	<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:</b>		
	- Pigments and preparations based on titanium oxide:		
3206.11	-- Containing 80% or more by weight of titanium dioxide, calculated on the dry matter:		
3206.11.10	--- Powdered	FREE	7%
	--- Masterbatch:		
3206.11.21	---- On a backing of polyolefins	6%	7%
3206.11.22	---- On a backing of halogenated polyolefins	6%	7%
3206.11.23	---- On a backing of rubber	FREE	7%
3206.11.29	---- Other	FREE	7%
3206.11.90	--- Other	FREE	7%
3206.19	-- Other:		
3206.19.10	--- Powdered	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3206.19.21	--- Masterbatch:		
3206.19.22	---- On a backing of polyolefins	6%	7%
3206.19.23	---- On a backing of halogenated polyolefins	6%	7%
3206.19.29	---- On a backing of rubber	FREE	7%
3206.19.29	---- Other	FREE	7%
3206.19.90	--- Other	FREE	7%
3206.20	- Pigments and preparations based on chromium compounds:		
3206.20.10	-- Powdered	FREE	7%
	-- Dispersions concentrated with plastics, rubber and by other means presented in pellets:		
3206.20.21	---- On a backing of polyolefins	6%	7%
3206.20.22	---- On a backing of halogenated polyolefins	6%	7%
3206.20.23	---- On a backing of rubber	FREE	7%
3206.20.29	---- Other	FREE	7%
3206.20.90	-- Other	FREE	7%
	- Other colouring matter and preparations:		
3206.41	-- Ultramarine and preparations based thereon:		
3206.41.10	--- Powdered	FREE	7%
	--- Dispersions concentrated with plastics, rubber and by other means presented in pellets:		
3206.41.21	---- On a backing of polyolefins	6%	7%
3206.41.22	---- On a backing of halogenated polyolefins	6%	7%
3206.41.23	---- On a backing of rubber	FREE	7%
3206.41.29	---- Other	FREE	7%
3206.41.90	--- Other	FREE	7%
3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide:		
3206.42.10	--- Powdered	FREE	7%
	--- Dispersions concentrated with plastics, rubber and by other means presented in pellets:		
3206.42.21	---- On a backing of polyolefins	6%	7%
3206.42.22	---- On a backing of halogenated polyolefins	6%	7%
3206.42.23	---- On a backing of rubber	FREE	7%
3206.42.29	---- Other	FREE	7%
3206.42.90	--- Other	FREE	7%
3206.49	-- Other:		
3206.49.10	--- Powdered	FREE	7%
	--- Dispersions concentrated with plastics, rubber and by other means presented in pellets:		
3206.49.21	---- On a backing of polyolefins	6%	7%
3206.49.22	---- On a backing of halogenated polyolefins	6%	7%
3206.49.23	---- On a backing of rubber	FREE	7%
3206.49.29	---- Other	FREE	7%
3206.49.30	--- Metal powders for use as pigments, excluding gold and silver	FREE	7%
3206.49.90	--- Other	FREE	7%
3206.50	- Inorganic products of a kind used as luminophores:		
3206.50.10	-- Powdered	FREE	7%
3206.50.90	-- Other	FREE	7%
<b>32.07</b>	<b>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:</b>		
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	FREE	7%
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	FREE	7%
3207.30.00	- Liquid lustres and similar preparations	FREE	7%
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	FREE	7%
<b>32.08</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter:</b>		
3208.10	- Based on polyesters:		
	-- Paints (including enamels and distempers):		
3208.10.11	--- Aerosols	10%	7%
3208.10.12	--- For screen printing	FREE	7%
3208.10.19	--- Other	10%	7%
	-- Varnishes (including lacquers):		
3208.10.21	--- For leather	6%	7%
3208.10.22	--- Insulating materials for electrical installations	6%	7%
3208.10.23	--- For artists	6%	7%
3208.10.24	--- For internally coating containers for foodstuffs	FREE	7%
3208.10.29	--- Other	10%	7%
3208.10.30	-- Solutions as defined in Note 4 to this Chapter, not pigmented or coloured	FREE	7%
3208.20	- Based on acrylic or vinyl polymers:		
	-- Paints (including enamels and distempers):		
3208.20.11	--- Aerosols	6%	7%
3208.20.12	--- For screen printing	FREE	7%
3208.20.19	--- Other	6%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3208.20.21	-- Varnishes (including lacquers):		
3208.20.22	--- For leather	6%	7%
3208.20.23	--- Insulating materials for electrical installations	6%	7%
3208.20.24	--- For artists	6%	7%
3208.20.29	--- For internally coating containers for foodstuffs	FREE	7%
3208.20.29	--- Other	6%	7%
3208.20.30	-- Solutions as defined in Note 4 to this Chapter, not pigmented or coloured	FREE	7%
3208.90	- Other:		
	-- Paints (including enamels and distempers):		
3208.90.11	--- Aerosols	6%	7%
3208.90.12	--- For screen printing	FREE	7%
3208.90.19	--- Other	10%	7%
	-- Varnishes (including lacquers):		
3208.90.21	--- For leather	6%	7%
3208.90.22	--- Insulating materials for electrical installations	6%	7%
3208.90.23	--- For artists	6%	7%
3208.90.24	--- For internally coating containers for foodstuffs	FREE	7%
3208.90.29	--- Other	6%	7%
3208.90.30	-- Solutions as defined in Note 4 to this Chapter, not pigmented or coloured	FREE	7%
<b>32.09</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:</b>		
3209.10	- Based on acrylic or vinyl polymers:		
	-- Paints (including enamels and distempers):		
3209.10.11	--- For screen printing	FREE	7%
3209.10.19	--- Other	10%	7%
	-- Varnishes (including lacquers):		
3209.10.21	--- For leather	6%	7%
3209.10.22	--- Insulating materials for electrical installations	6%	7%
3209.10.23	--- For artists	6%	7%
3209.10.29	--- Other	10%	7%
3209.90	- Other:		
	-- Paints (including enamels and distempers):		
3209.90.11	--- For screen printing	FREE	7%
3209.90.19	--- Other	10%	7%
	-- Varnishes (including lacquers):		
3209.90.21	--- For leather	6%	7%
3209.90.22	--- Insulating materials for electrical installations	6%	7%
3209.90.23	--- For artists	6%	7%
3209.90.29	--- Other	6%	7%
<b>3210.00</b>	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:</b>		
	- Paints (including enamels and distempers):		
3210.00.11	-- Distempers	6%	7%
3210.00.19	-- Other	6%	7%
	- Varnishes (including lacquers):		
3210.00.21	-- For leather	6%	7%
3210.00.22	-- Insulating materials for electrical installations	6%	7%
3210.00.23	-- For artists	6%	7%
3210.00.29	-- Other	6%	7%
3210.00.90	- Other	6%	7%
<b>3211.00.00</b>	<b>Prepared driers</b>	FREE	7%
<b>32.12</b>	<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or in 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:</b>		
3212.10.00	- Stamping foils	6%	7%
3212.90	- Other:		
	-- Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or in paste form, of a kind used in the manufacture of paints (including enamels):		
3212.90.11	--- Of aluminium	FREE	7%
3212.90.19	--- Other	FREE	7%
	-- Dyes put up in forms or packings for retail sale:		
3212.90.21	--- Dyes of the household type for dyeing textiles of a kind manufactured in Panama (excluding natural indigo for washing)	6%	7%
3212.90.22	--- Dyes of the household type for dyeing footwear of a kind manufactured in Panama	6%	7%
3212.90.23	--- Dyes of the household type not manufactured in Panama	6%	7%
3212.90.29	--- Other	6%	7%
3212.90.30	-- Natural indigo for washing	6%	7%
3212.90.90	-- Other	6%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>32.13</b>	<b>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:</b>		
3213.10	- Colours in sets:		
3213.10.10	-- Sets of distempers	6%	-
3213.10.20	-- Preparations suitable for children's amusement	6%	7%
3213.10.90	-- Other	6%	7%
3213.90	- Other:		
3213.90.10	-- Artists' colours and preparations	6%	7%
3213.90.20	-- Distempers	6%	-
3213.90.30	-- Preparations suitable for children's amusement	6%	7%
3213.90.90	-- Other	6%	7%
<b>32.14</b>	<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings and the like:</b>		
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
	-- Mastics based on plastics:		
3214.10.11	--- Of a kind used in building	10%	7%
3214.10.12	--- Coachbuilders'	10%	7%
3214.10.19	--- Other	6%	7%
	-- Sealing wax:		
3214.10.21	--- Sealing wax for office use or for bottles in plates, sticks or similar forms	6%	7%
3214.10.29	--- Other	6%	7%
	-- Painters' fillings:		
3214.10.31	--- Coachbuilders' surfacing preparations	6%	7%
3214.10.39	--- Other	FREE	7%
3214.10.90	-- Other	6%	7%
3214.90.00	- Other	10%	7%
<b>32.15</b>	<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:</b>		
	- Printing ink:		
3215.11.00	-- Black	6%	7%
3215.19.00	-- Other	15%	7%
3215.90	- Other:		
3215.90.10	-- Ink for tattooing (marking) animals	5%	7%
3215.90.20	-- Ink for coding machines	FREE	7%
3215.90.90	-- Other	10%	7%

## 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 1301 or 1302;
  - b) soap or other products of heading 3401; or
  - c) gum, wood or sulphate turpentine or other products of heading 3805.
2. The expression "odoriferous substances" in heading 3302 refers only to the substances of heading 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303 to 3307 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 3307 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.

#### ADDITIONAL NOTE

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
3304.10.00	6%	6%	6%
3304.20.90	6%	6%	6%
3304.99.20	8%	6%	6%
3305.10.10	6%	6%	6%
3305.90.11	6%	6%	6%
3305.90.12	6%	6%	6%
3305.90.90	6%	6%	6%
3306.10.10	8%	6%	6%
3306.90.20	6%	6%	6%
3306.90.90	8%	6%	6%
3307.10.90	8%	6%	6%
3307.30.00	8%	6%	6%
3307.90.20	6%	6%	6%
3307.90.40	8%	6%	6%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>33.01</b>	<b>Essential oils (terpeneless or not), including concretes and absolutes; resins; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:</b>		
	- Essential oils of citrus fruit:		
3301.12.00	-- Of orange	FREE	7%
3301.13.00	-- Of lemon	FREE	7%
3301.19.00	-- Other	FREE	7%
	- Essential oils other than those of citrus fruit:		
3301.24.00	-- Of peppermint ( <i>Mentha piperita</i> )	FREE	7%
3301.25.00	-- Of other mints	FREE	7%
3301.29	-- Other:		
3301.29.10	--- Of vanilla	FREE	7%
3301.29.90	--- Other	FREE	7%
3301.30.00	- Resinoids	FREE	7%
3301.90	- Other:		
3301.90.10	-- Terpenic by-products of the deterpenation of essential oils	FREE	7%
3301.90.20	-- Aqueous distillates, put up for retail sale	10%	7%
	-- Aqueous solutions of essential oils put up for retail sale (orange flower water and the like):		
3301.90.31	--- Of a CIF value of less than B/4.43 per litre	15%	7%
3301.90.39	--- Other (of a CIF value of B/4.43 or more per litre)	10%	7%
3301.90.90	-- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>33.02</b>	<b>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:</b>		
3302.10	- Of a kind used in the food and drink industries:		
	- - Compound alcoholic preparations (of an alcoholic strength by volume exceeding 0.5% vol) of a kind used for the manufacture of beverages:		
3302.10.11	- - - Bitters, tinctures and flavouring matter for the industrial preparation of alcoholic beverages	FREE	7%
3302.10.12	- - - Concentrates for the industrial manufacture of alcoholic beverages with a non-alcoholic content higher than that permitted in drinkable products for retail sale	FREE	7%
3302.10.19	- - - Other	FREE	7%
	- - Other:		
3302.10.91	- - - Other preparations with a basis of extracts of aromatic bitters, of an alcoholic strength by volume not exceeding 0.5% vol, used to flavour alcoholic beverages	6%	7%
3302.10.99	- - - Other	FREE	7%
3302.90	- Other:		
3302.90.10	- - Of a kind used in the tobacco industry	5%	7%
3302.90.20	- - Of a kind used in the soap industry	FREE	7%
3302.90.30	- - Of a kind used in the perfume industry (perfumes, eau de cologne, orange flower water and the like)	FREE	7%
3302.90.90	- - Other	FREE	7%
<b>3303.00</b>	<b>Perfumes and toilet waters:</b>		
	- Perfumes:		
3303.00.11	- - Of a CIF value of less than B/22.38 per litre	10%	7%
3303.00.19	- - Other (of a CIF value of B/22.38 or more per litre)	5%	7%
	- Eau de cologne and other toilet waters:		
3303.00.21	- - Of a CIF value of less than B/4.43 per litre	10%	7%
3303.00.29	- - Other (of a CIF value of B/4.43 or more per litre)	5%	7%
<b>33.04</b>	<b>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:</b>		
3304.10.00	- Lip make-up preparations	6%	7%
3304.20	- Eye make-up preparations:		
3304.20.10	- - Eye shadow of a CIF value of B/30.00 or more per kilo gross	5%	7%
3304.20.90	- - Other	6%	7%
3304.30.00	- Manicure or pedicure preparations	10%	7%
	- Other:		
3304.91	- - Powders, whether or not compressed:		
3304.91.10	- - - Face powder of a CIF value of B/30.00 or more per kilo gross	5%	7%
3304.91.20	- - - Talcum powder of a CIF value of B/10.00 or more per kilo gross	5%	7%
3304.91.90	- - - Other	10%	7%
3304.99	- - Other:		
	- - - Beauty creams, creams for cosmetic uses and creams for care of the skin, other than sunscreen or suntan preparations:		
3304.99.11	- - - - Face creams of a CIF value of B/15.00 or more per kilo gross	5%	7%
3304.99.12	- - - - Body creams (for body and hands) of a CIF value of B/10.00 or more per kilo gross, other than manicure or pedicure preparations	5%	7%
3304.99.19	- - - - Other	10%	7%
3304.99.20	- - - Toilet vinegar	6%	7%
3304.99.30	- - - Sunscreen or suntan preparations	10%	7%
3304.99.90	- - - Other	10%	7%
<b>33.05</b>	<b>Preparations for use on the hair:</b>		
3305.10	- Shampoos:		
3305.10.10	- - Cream (pasty, solid or semi-solid)	6%	7%
3305.10.20	- - Liquid, whether or not medicated	10%	7%
3305.20.00	- Preparations for permanent waving or straightening	10%	7%
3305.30.00	- Hair lacquers	10%	7%
3305.90	- Other:		
	- - Brilliantines, hair oils, creams ("pomades") and dressings, cream-rinses used on the hair:		
3305.90.11	- - - Pomades, perfumed	6%	7%
3305.90.12	- - - Pomades, not perfumed	6%	7%
3305.90.19	- - - Other	10%	7%
3305.90.20	- - Dyes and bleaches used on the hair	10%	7%
3305.90.90	- - Other	6%	7%
<b>33.06</b>	<b>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:</b>		
3306.10	- Dentifrices:		
3306.10.10	- - Medicated	6%	7%
3306.10.90	- - Other	10%	7%
3306.20.00	- Yarn used to clean between the teeth (dental floss)	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3306.90	- Other:		
3306.90.10	- - Mouthwashes and dental rinses	10%	7%
3306.90.20	- - Other preparations to freshen the breath	6%	7%
3306.90.90	- - Other	6%	7%
<b>33.07</b>	<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties:</b>		
3307.10	- Pre-shave, shaving or after-shave preparations:		
3307.10.10	- - Shaving creams and foams	10%	7%
	- - After-shave lotions:		
3307.10.21	- - - Based on denatured alcohol (for example Bay Rum, Menticol and the like)	10%	7%
3307.10.22	- - - Other lotions and eau de cologne of a CIF value of B/4.43 or more per litre	10%	7%
3307.10.29	- - - Other lotions and eau de cologne	15%	7%
3307.10.90	- - Other	6%	7%
3307.20	- Personal deodorants and antiperspirants:		
3307.20.10	- - Of a CIF value of B/15.00 or more per kilo gross	5%	7%
3307.20.90	- - Other	10%	7%
3307.30.00	- Perfumed bath salts and other bath preparations	6%	7%
	- 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	10%	7%
3307.49	- - Other:		
3307.49.10	- - - Room deodorizers, sprays and the like presented in aerosols	15%	7%
3307.49.90	- - - Other	10%	7%
3307.90	- Other:		
3307.90.10	- - Wadding, felt, nonwovens and papers impregnated, coated or covered with perfume	5%	7%
3307.90.20	- - Wadding, felt, nonwovens and papers impregnated, coated or covered with cosmetics	6%	7%
3307.90.30	- - Depilatories	10%	7%
3307.90.40	- - Animal toilet preparations, whether or not medicated	6%	7%
3307.90.90	- - Other	10%	7%

**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 1517);
  - b) separate chemically defined compounds; or
  - c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).
2. For the purposes of heading 3401, the expression “soap” applies only to soap soluble in water. Soap and other products of heading 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 3405 as “scouring powders and similar preparations”.
3. For the purposes of heading 3402, “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  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
4. In heading 3403 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
5. In heading 3404, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:
  - a) chemically produced organic products of a waxy character, whether or not water-soluble;
  - b) products obtained by mixing different waxes;
  - c) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

  - a) products of heading 1516, 3402 or 3823, even if having a waxy character;
  - b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521;
  - c) mineral waxes or similar products of heading 2712, whether or not intermixed or merely coloured; or
  - d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

**ADDITIONAL NOTE**

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
3401.11.40	6%	6%	6%
3401.11.90	6%	6%	6%
3401.19.20	8%	6%	6%
3401.19.30	6%	6%	6%
3401.19.90	7%	6%	6%
3402.19.21	9%	6%	6%
3402.90.10	8%	6%	6%
3403.19.90	8%	6%	6%
3403.99.90	8%	6%	6%
3407.00.20	6%	6%	6%
3407.00.30	6%	6%	6%
3407.00.90	6%	6%	6%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>34.01</b>	<b>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:</b>		
	- 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:		
3401.11	-- For toilet use (including medicated products):		
3401.11.10	--- Bath, beauty and deodorant soaps, whether or not containing abrasives, deodorant soap, glycerine bath soap, whether or not containing bacteriostatic substances; organic surface-active preparations used as bath, beauty and deodorant soap whether or not containing bacteriostatic substances	10%	7%
3401.11.30	--- Medicated soaps and disinfectant soaps, other than ordinary products containing added bacteriostatic substances	5%	7%
3401.11.40	--- Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent for toilet use	6%	7%
3401.11.90	--- Other	6%	7%
3401.19	-- Other:		
3401.19.10	--- Soaps and products used as soaps, for washing	15%	7%
3401.19.20	--- Gelatinized, used as lubricating material	6%	7%
3401.19.30	--- Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6%	7%
3401.19.40	--- Containing abrasives	15%	7%
3401.19.90	--- Other	6%	7%
3401.20	- Soap in other forms:		
3401.20.10	-- In powder, flakes, shavings, granules or globules, other than for toilet use	15%	7%
3401.20.20	-- For toilet use, whether or not containing bacteriostatic substances	15%	7%
3401.20.30	-- Medicated soaps and disinfectant soaps, other than ordinary products containing added bacteriostatic substances	5%	7%
3401.20.90	-- Other	15%	7%
3401.30	- 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:		
3401.30.10	-- Cream, other than liquids	FREE	7%
3401.30.90	-- Other	15%	7%
<b>34.02</b>	<b>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 3401:</b>		
	- Organic surface-active agents, whether or not put up for retail sale:		
3402.11	-- Anionic:		
3402.11.10	--- For agricultural or veterinary use	FREE	7%
	--- Other, put up for retail sale:		
3402.11.21	---- Liquids or pastes	15%	7%
3402.11.29	---- Other	15%	7%
3402.11.90	--- Other	FREE	7%
3402.12	-- Cationic:		
3402.12.10	--- For agricultural or veterinary use	FREE	7%
	--- Other, put up for retail sale:		
3402.12.21	---- Liquids or pastes	15%	7%
3402.12.29	---- Other	15%	7%
3402.12.90	--- Other	FREE	7%
3402.13	-- Non-ionic:		
3402.13.10	--- For agricultural or veterinary use	FREE	7%
	--- Put up for retail sale:		
3402.13.21	---- Liquids or pastes	15%	7%
3402.13.29	---- Other	15%	7%
3402.13.90	--- Other	FREE	7%
3402.19	-- Other:		
3402.19.10	--- For agricultural or veterinary use	FREE	7%
	--- Put up for retail sale:		
3402.19.21	---- Liquids or pastes	6%	7%
3402.19.29	---- Other	15%	7%
3402.19.90	--- Other	FREE	7%
3402.20	- Preparations put up for retail sale:		
	-- Detergents and cleaning preparations, based on surface-active agents:		
3402.20.11	--- Liquids, other than cleaning or degreasing preparations, for glass (glass wind-screens or window glass), based on quaternary ammonium and other surface-active agents	10%	7%
3402.20.12	--- In powder, flakes, shavings, granules and globules	10%	7%
3402.20.13	--- Cleaning or degreasing preparations, for glass (glass windscreens or window glass), based on quaternary ammonium	10%	7%
3402.20.19	--- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3402.20.21	-- Auxiliary washing preparations:		
3402.20.29	--- Soaking preparations; bleaching agents for clothes	5%	7%
3402.20.30	--- Other	5%	7%
3402.20.90	-- Cleaning or degreasing preparations, other than those based on soap or other organic surface-active agents	15%	7%
3402.90	-- Other	FREE	7%
3402.90.10	- Other:		
	-- Adjuvants for dyeing and brightening textiles	6%	7%
	-- Detergents and other surface-active preparations, including concentrates for washing textiles or other household uses (washing floors, walls, dishes, etc.):		
3402.90.21	--- Liquids, other than in aerosols	10%	7%
3402.90.22	--- In powder, flakes, shavings, granules and globules	10%	7%
3402.90.29	--- Other	FREE	7%
3402.90.30	-- Auxiliary preparations for soaking or bleaching textile products	10%	7%
3402.90.40	-- Cleaning or degreasing preparations, other than those based on soap or other organic surface-active agents	15%	7%
3402.90.50	-- For agricultural or veterinary use	FREE	7%
3402.90.90	-- Other	FREE	7%
<b>34.03</b>	<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:</b>		
	- Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	FREE	7%
3403.19	-- Other:		
3403.19.10	--- Lubricating oils for refrigeration compressors	6%	-
3403.19.20	--- Other lubricating greases	10%	-
3403.19.90	--- Other	6%	-
	- Other:		
3403.91.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	FREE	7%
3403.99	-- Other:		
3403.99.10	--- Lubricating oils for refrigeration compressors	6%	-
3403.99.20	--- Lubricating greases	6%	-
3403.99.90	--- Other	6%	-
<b>34.04</b>	<b>Artificial waxes and prepared waxes:</b>		
3404.20.00	- Of poly(oxyethylene) (poly(ethylene glycol))	FREE	7%
3404.90.00	- Other	FREE	7%
<b>34.05</b>	<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04:</b>		
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	10%	7%
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10%	7%
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	10%	7%
3405.40.00	- Scouring pastes and powders and other scouring preparations	15%	7%
3405.90	- Other:		
3405.90.10	-- Waxes mixed with, dispersed in or dissolved in a liquid medium	FREE	7%
3405.90.20	-- Metal polishes	FREE	7%
3405.90.90	-- Other	10%	7%
<b>3406.00</b>	<b>Candles, tapers and the like:</b>		
3406.00.10	- For birthdays	10%	7%
3406.00.90	- Other	15%	7%
<b>3407.00</b>	<b>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):</b>		
3407.00.10	- Preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	5%	7%
3407.00.20	- "Dental wax" or "Dental impression compounds"	6%	7%
3407.00.30	- Modelling pastes of the kind put up for children's amusement	6%	-
3407.00.90	- Other	6%	7%

## CHAPTER 35

### ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

#### NOTES

1. This Chapter does not cover:
  - a) yeasts (heading 2102);
  - 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 3202);
  - d) enzymatic soaking or washing preparations or other products of Chapter 34;
  - e) hardened proteins (heading 3913); or
  - f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 3505, 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 1702.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>35.01</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>		
3501.10.00	- Casein	FREE	7%
3501.90	- Other:		
3501.90.10	- - Casein glues	FREE	7%
3501.90.90	- - Other	FREE	7%
<b>35.02</b>	<b>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:</b>		
	- Egg albumin:		
3502.11.00	- - Dried	FREE	7%
3502.19.00	- - Other	FREE	7%
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	15%	7%
3502.90.00	- Other	15%	7%
<b>3503.00</b>	<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01:</b>		
	- Gelatin and its edible derivatives:		
3503.00.11	- - Jelly based on gelatin	FREE	-
3503.00.12	- - Gelatin in powder or in flakes, not containing added sweetening matter or otherwise flavoured	FREE	-
3503.00.19	- - Other	FREE	-
3503.00.20	- Isinglass and other glues of animal origin	FREE	7%
3503.00.90	- Other	15%	7%
<b>3504.00</b>	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:</b>		
3504.00.10	- Isolated soya proteins	6%	-
3504.00.20	- Other preparations intended for consumption	6%	-
3504.00.90	- Other	6%	7%
<b>35.05</b>	<b>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</b>		
3505.10	- Dextrins and other modified starches:		
3505.10.10	- - Dextrins	FREE	7%
3505.10.20	- - Inedible manioc starch	10%	7%
3505.10.30	- - Starches, etherified or esterified	FREE	7%
3505.10.40	- - Edible starches	FREE	-
3505.10.90	- - Other	FREE	7%
3505.20.00	- Glues	FREE	7%
<b>35.06</b>	<b>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:</b>		
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	10%	7%
	- Other:		
3506.91.00	- - Glues based on polymers of headings 3901 to 3913 or of rubber	FREE	7%
3506.99.00	- - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>35.07</b>	<b>Enzymes; prepared enzymes not elsewhere specified or included:</b>		
3507.10.00	- Rennet and concentrates thereof	FREE	7%
3507.90	- Other:		
3507.90.10	- - "Pure" enzymes (separate); enzymatic concentrates	FREE	7%
	- - Other prepared enzymes, not elsewhere specified or included:		
3507.90.21	- - - Edible prepared enzymes	FREE	-
3507.90.29	- - - Other	FREE	7%

**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 3606 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 cm<sup>3</sup>; and
  - c) resin torches, firelighters and the like.

**ADDITIONAL NOTE**

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
3601.00.00	8%	6%	6%
3602.00.00	8%	6%	6%
3603.00.10	6%	6%	6%
3603.00.90	8%	6%	6%
3604.10.10	6%	6%	6%
3604.10.90	9%	6%	6%
3604.90.10	8%	6%	6%
3604.90.90	9%	6%	6%
3606.10.00	8%	6%	6%
3606.90.10	8%	6%	6%
3606.90.21	6%	6%	6%
3606.90.29	8%	6%	6%
3606.90.30	8%	6%	6%
3606.90.90	8%	6%	6%

**COMMENTS**

1. Goods of headings 3601, 3602 and 3603 require authorization, prior to import, from the Ministry of Government and Justice. (See Act No. 14, 30 October 1990).
2. All goods of this Chapter require authorization from the Safety Office of the Fire Brigade Service.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>3601.00.00</b>	<b>Propellant powders</b>	6%	7%
<b>3602.00.00</b>	<b>Prepared explosives, other than propellant powders</b>	6%	7%
<b>3603.00</b>	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:</b>		
3603.00.10	- Detonators for firearm cartridges	6%	7%
3603.00.90	- Other	6%	7%
<b>36.04</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:</b>		
3604.10	- Fireworks:		
3604.10.10	- - Pyrotechnical toys	6%	7%
3604.10.90	- - Other	6%	7%
3604.90	- Other:		
3604.90.10	- - Signalling devices	6%	7%
3604.90.30	- - Underwater torches	6%	7%
3604.90.90	- - Other	6%	7%
<b>3605.00.00</b>	<b>Matches, other than pyrotechnic articles of heading 36.04</b>	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>36.06</b>	<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:</b>		
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 <sup>3</sup>	6%	7%
3606.90	- Other:		
3606.90.10	- - Ferro-cerium and other pyrophoric alloys in all forms	6%	7%
	- - Solid or semi-solid fuels:		
3606.90.21	- - - Metaldehyde (meta fuel) and hexamethylenetetramine (hexamine), put up in tablets, sticks or similar forms	6%	7%
3606.90.29	- - - Other	6%	7%
3606.90.30	- - Textile tinder	6%	7%
3606.90.90	- - Other	6%	7%

## 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.

#### ADDITIONAL NOTE

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
3701.10.00	8%	6%	6%
3702.10.00	8%	6%	6%
3702.32.90	8%	6%	6%
3702.39.90	8%	6%	6%
3702.41.90	8%	6%	6%
3702.42.90	8%	6%	6%
3702.43.90	8%	6%	6%
3702.44.90	8%	6%	6%
3702.91.90	8%	6%	6%
3702.93.90	8%	6%	6%
3702.94.90	8%	6%	6%
3702.95.90	8%	6%	6%
3704.00.10	8%	6%	6%
3704.00.30	8%	6%	6%
3705.90.10	8%	6%	6%
3706.10.91	6%	6%	6%
3706.10.99	6%	6%	6%
3706.90.30	6%	6%	6%
3706.90.95	6%	6%	6%
3706.90.99	6%	6%	6%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>37.01</b>	<b>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</b>		
3701.10.00	- For X-ray	6%	7%
3701.20.00	- Instant print film	5%	7%
3701.30.00	- Other plates and film, with any side exceeding 255 mm	FREE	7%
	- Other:		
3701.91.00	- - For colour photography (polychrome)	FREE	7%
3701.99.00	- - Other	FREE	7%
<b>37.02</b>	<b>Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed:</b>		
3702.10.00	- For X-ray	6%	7%
	- Other film, without sprocket holes, of a width not exceeding 105 mm:		
3702.31	- - For colour photography (polychrome):		
3702.31.10	- - - Instant print film	5%	7%
3702.31.90	- - - Other	5%	7%
3702.32	- - Other, with silver halide emulsion:		
3702.32.10	- - - For photography	FREE	7%
3702.32.20	- - - Instant print film	5%	7%
3702.32.90	- - - Other, including microfilm	6%	7%
3702.39	- - Other:		
3702.39.10	- - - For photography	5%	7%
3702.39.20	- - - Industrial film and photo-mechanical film	FREE	7%
3702.39.30	- - - Instant print film	5%	7%
3702.39.90	- - - Other, including microfilm	6%	7%
	- Other film, without sprocket holes, of a width exceeding 105 mm:		
3702.41	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):		
3702.41.10	- - - For photography	5%	7%
3702.41.20	- - - Instant print film	5%	7%
3702.41.90	- - - Other	6%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:		
3702.42.10	--- For photography	5%	7%
3702.42.20	--- Instant print film	5%	7%
3702.42.90	--- Other	6%	7%
3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m:		
3702.43.10	--- For photography	5%	7%
3702.43.20	--- Instant print film	5%	7%
3702.43.90	--- Other	6%	7%
3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm:		
3702.44.10	--- For photography	5%	7%
3702.44.20	--- Instant print film	5%	7%
3702.44.90	--- Other	6%	7%
	- Other film, for colour photography (polychrome):		
3702.51.00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	5%	7%
3702.52.00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	5%	7%
3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5%	7%
3702.54.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%	7%
3702.55.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	7%
3702.56.00	-- Of a width exceeding 35 mm	5%	7%
	- Other:		
3702.91	-- Of a width not exceeding 16 mm:		
3702.91.10	--- For photography	5%	7%
3702.91.90	--- Other	6%	7%
3702.93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m:		
3702.93.10	--- For photography	5%	7%
3702.93.90	--- Other	6%	7%
3702.94	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
3702.94.10	--- For photography	5%	7%
3702.94.90	--- Other	6%	7%
3702.95	-- Of a width exceeding 35 mm:		
3702.95.10	--- For photography	5%	7%
3702.95.90	--- Other	6%	7%
<b>37.03</b>	<b>Photographic paper, paperboard and textiles, sensitized, unexposed:</b>		
3703.10.00	- In rolls of a width exceeding 610 mm	FREE	7%
3703.20.00	- Other, for colour photography (polychrome)	FREE	7%
3703.90.00	- Other	FREE	7%
<b>3704.00</b>	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed:</b>		
3704.00.10	- Paper, paperboard and textiles, exposed but not developed	6%	7%
3704.00.20	- Cinematographic film	FREE	7%
3704.00.30	- X-ray plates and film	6%	7%
3704.00.90	- Other	FREE	7%
<b>37.05</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film:</b>		
3705.10.00	- For offset reproduction	FREE	7%
3705.90	- Other:		
3705.90.10	-- X-ray	6%	7%
3705.90.90	-- Other	FREE	7%
<b>37.06</b>	<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:</b>		
3706.10	- Of a width of 35 mm or more:		
3706.10.10	-- Filmed in the Republic of Panama	FREE	7%
3706.10.20	-- Educational; personal or private	FREE	7%
	-- Other:		
3706.10.91	--- For reexport, without being screened in the Republic of Panama	6%	7%
3706.10.99	--- Other	6%	7%
3706.90	- Other:		
3706.90.10	-- Filmed in the Republic of Panama	FREE	7%
3706.90.20	-- Educational; personal or private	FREE	7%
3706.90.30	-- For reexport, without being screened in the Republic of Panama	6%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3706.90.91	- - Other:		
3706.90.95	- - - Of a width not exceeding 8 mm	6%	7%
3706.90.99	- - - Of a width from 9 mm to 16 mm	6%	7%
	- - - Other	6%	7%
<b>37.07</b>	<b>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use:</b>		
3707.10.00	- Sensitizing emulsions	FREE	7%
3707.90	- Other:		
3707.90.91	- - Toner	10%	7%
3707.90.99	- - Other	FREE	7%

## 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 3801);
    - 2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products put up as described in heading 3808;
    - 3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813);
    - 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 2106);
  - 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 2620);
  - d) Medicaments (heading 3003 or 3004); 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 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. A) For the purpose of heading 3822, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.  
 B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822 shall take precedence over any other heading in the Nomenclature.
3. Heading 3824 includes the following goods which are not to be classified in any other heading of the Nomenclature:
  - a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - b) fusel oil; Dippel's oil;
  - c) ink removers put up in packings for retail sale;
  - d) stencil correctors and other correcting fluids put up in packings for retail sale; and
  - e) ceramic firing testers, fusible (for example, Seger cones).
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 3825, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilized sludge. Stabilized sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 3825, 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 2710).

#### SUBHEADING NOTES

1. Subheading 3808 50 covers only goods of heading 3808, 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); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO), heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion) pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.

2. For the purposes of subheadings 3825 41 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.

#### ADDITIONAL NOTES

1. The expression “azeotropes” shall be taken to apply to the following mixtures of refrigerants: R-500, R-502 and R-503.
2. The expression “other azeotropes” shall be taken to apply to mixtures of refrigerants represented by the following symbols:

R - 401 <sup>a</sup>	R - 407c	MP - 39
R - 401b	R - 408 <sup>a</sup>	MP - 66
R - 402 <sup>a</sup>	R - 409 <sup>a</sup>	HP - 62
R - 404 <sup>a</sup>	R - 507	HP - 80
R - 407 <sup>a</sup>	AZ - 20	HP - 81
R - 407b	AZ - 50	AC - 9000

Owing to the ongoing development of new refrigerants, the Ministry of Health may add new substances to this list if it is considered necessary.

3. Natural or legal persons wishing to import, export or reexport the goods of Tariff subheading 3824.71.10, must submit a written request for the relevant authorization to the Ministry of Health. The Ministry of Health shall keep a detailed record of the amounts of these goods produced, imported, exported, reexported or destroyed.
4. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
3801.30.00	8%	6%	6%
3801.90.00	8%	6%	6%
3802.90.10	6%	6%	6%
3807.00.10	6%	6%	6%
3807.00.31	8%	6%	6%
3807.00.39	6%	6%	6%
3807.00.90	8%	6%	6%
3808.91.20	6%	6%	6%
3808.91.91	7%	6%	6%
3811.11.10	6%	6%	6%
3811.19.10	6%	6%	6%
3812.20.00	8%	6%	6%
3813.00.00	8%	6%	6%
3814.00.90	8%	6%	6%
3819.00.00	8%	6%	6%
3820.00.00	8%	6%	6%
3824.71.10	8%	6%	6%
3824.72.00	8%	6%	6%
3824.73.00	8%	6%	6%
3824.75.00	6%	6%	6%
3824.76.00	6%	6%	6%
3824.77.00	8%	6%	6%
3824.78.00	6%	6%	6%
3824.79.10	8%	6%	6%
3824.79.90	8%	6%	6%
3824.81.00	6%	6%	6%
3824.82.00	6%	6%	6%
3824.83.00	6%	6%	6%
3824.90.20	6%	6%	6%
3824.90.40	8%	6%	6%
3824.90.91	6%	6%	6%
3824.90.92	6%	6%	6%
3824.90.93	6%	6%	6%
3825.10.00	6%	6%	6%
3825.20.00	6%	6%	6%
3825.30.00	6%	6%	6%
3825.41.00	8%	6%	6%
3825.49.00	8%	6%	6%
3825.50.00	8%	6%	6%
3825.61.00	8%	6%	6%
3825.69.10	6%	6%	6%
3825.69.90	8%	6%	6%
3825.90.00	6%	6%	6%

## COMMENTS

1. Except where health legislation requires otherwise, the Ministry of Agricultural Development may, independently or on the recommendation of the Inter-institutional Technical Commission, composed of the Ministry of Health and the Institute for Agricultural Research into Agrochemicals, prohibit, restrict, limit and regulate the import, manufacture, transport, distribution, sale and use of agrochemicals in agriculture in the Republic of Panama. (See Act No. 28, 26 December 1990, amending Act 2, 20 March 1986. Official Gazette No. 21.694). This provision applies mainly to goods of heading 3808.
2. The import of agrochemicals the use of which is prohibited in other countries due to their human toxicity is prohibited (see Decision APL-067 ADM, 17 July 1990).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>38.01</b>	<b>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:</b>		
3801.10.00	- Artificial graphite	FREE	7%
3801.20.00	- Colloidal or semi-colloidal graphite	FREE	7%
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	6%	7%
3801.90.00	- Other	6%	7%
<b>38.02</b>	<b>Activated carbon; activated natural mineral products; animal black, including spent animal black:</b>		
3802.10.00	- Activated carbon	FREE	7%
3802.90	- Other:		
3802.90.10	- - Activated bauxite	6%	7%
3802.90.90	- - Other	FREE	7%
<b>3803.00.00</b>	<b>Tall oil, whether or not refined</b>	FREE	7%
<b>3804.00.00</b>	<b>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</b>	FREE	7%
<b>38.05</b>	<b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent:</b>		
3805.10	- Gum, wood or sulphate turpentine oils:		
3805.10.10	- - Turpentine	6%	7%
3805.10.90	- - Other	FREE	7%
3805.90.00	- Other	FREE	7%
<b>38.06</b>	<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:</b>		
3806.10.00	- Rosin and resin acids	FREE	7%
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	FREE	7%
3806.30.00	- Ester gums	FREE	7%
3806.90.00	- Other	FREE	7%
<b>3807.00</b>	<b>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:</b>		
3807.00.10	- Wood tar and wood tar oils	6%	7%
3807.00.20	- Creosote; acetone oil; wood naphtha	FREE	7%
	- Pitch of all kinds:		
3807.00.31	- - Brewers'	6%	7%
3807.00.39	- - Other	6%	7%
3807.00.90	- Other	6%	7%
<b>38.08</b>	<b>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):</b>		
3808.50	- Goods mentioned in Subheading Note 1 to this Chapter:		
3808.50.10	- - For agricultural use or for livestock	FREE	-
3808.50.20	- - For use as fungicide, other than goods of subdivision 3808 50 10	FREE	7%
3808.50.30	- - For use as disinfectant, other than goods of subdivision 3808 50 10	15%	7%
3808.50.90	- - Other	6%	7%
	- Other:		
3808.91	- - Insecticides:		
3808.91.10	- - - For agricultural use	FREE	-
3808.91.20	- - - Paper impregnated with insecticides	6%	-
	- - - Other:		
3808.91.91	- - - - Coils and wicks which operate by burning	6%	7%
3808.91.92	- - - - Fly-papers	10%	7%
3808.91.99	- - - - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3808.92	- - Fungicides:		
3808.92.10	- - - For agricultural use	FREE	-
3808.92.20	- - - For livestock	FREE	-
3808.92.90	- - - Other	FREE	7%
3808.93.00	- - Herbicides, anti-sprouting products and plant-growth regulators	FREE	-
3808.94	- - Disinfectants:		
3808.94.10	- - - For agricultural use	FREE	-
3808.94.20	- - - For livestock	FREE	-
	- - - Other:		
3808.94.91	- - - - Based on quaternary ammonium surface-active agents, pine oil or other odoriferous substances, put up for retail sale	15%	7%
3808.94.92	- - - - Concentrated active bases, not put up for retail sale, put up in packings holding 190 kg or more	FREE	7%
3808.94.99	- - - - Other	10%	7%
3808.99	- - Other:		
	- - - Rodenticides:		
3808.99.11	- - - - For agricultural use	FREE	-
3808.99.12	- - - - Glue-coated traps, whether or not containing toxic substances	10%	7%
3808.99.19	- - - - Other	10%	7%
	- - - Other:		
3808.99.91	- - - - For agricultural use	FREE	-
3808.99.92	- - - - For livestock	FREE	-
3808.99.99	- - - - Other	10%	7%
<b>38.09</b>	<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:</b>		
3809.10.00	- With a basis of amylaceous substances	FREE	7%
	- Other:		
3809.91.00	- - Of a kind used in the textile or like industries	5%	7%
3809.92.00	- - Of a kind used in the paper or like industries	FREE	7%
3809.93.00	- - Of a kind used in the leather or like industries	6%	7%
<b>38.10</b>	<b>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:</b>		
3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:		
	- - Pickling preparations for metal surfaces:		
3810.10.11	- - - In acid-based solutions	FREE	7%
3810.10.19	- - - Other	FREE	7%
3810.10.90	- - Other	FREE	7%
3810.90.00	- Other	FREE	7%
<b>38.11</b>	<b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</b>		
	- Anti-knock preparations:		
3811.11	- - Based on lead compounds:		
3811.11.10	- - - For mixing with motor spirit	6%	-
3811.11.90	- - - Other	6%	-
3811.19	- - Other:		
3811.19.10	- - - For mixing with motor spirit	6%	-
3811.19.90	- - - Other	6%	-
	- Additives for lubricating oils:		
3811.21.00	- - Containing petroleum oils or oils obtained from bituminous minerals	FREE	-
3811.29.00	- - Other	FREE	-
3811.90.00	- Other	6%	-
<b>38.12</b>	<b>Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics:</b>		
3812.10.00	- Prepared rubber accelerators	FREE	7%
3812.20.00	- Compound plasticizers for rubber or plastics	6%	7%
3812.30.00	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics	FREE	7%
<b>3813.00.00</b>	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</b>	6%	7%
<b>3814.00</b>	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers:</b>		
3814.00.10	- Organic composite solvents and thinners for the goods of Chapter 32	FREE	7%
3814.00.90	- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>38.15</b>	<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:</b>		
3815.11.00	- Supported catalysts:	FREE	7%
3815.12.00	- - With nickel or nickel compounds as the active substance	FREE	7%
3815.19.00	- - With precious metal or precious metal compounds as the active substance	FREE	7%
3815.90.00	- - Other	FREE	7%
<b>3816.00.00</b>	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01</b>	FREE	7%
<b>3817.00</b>	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02:</b>		
3817.00.10	- Mixed alkylbenzenes	FREE	7%
3817.00.20	- Mixed alkylnaphthalenes	FREE	7%
<b>3818.00.00</b>	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics</b>	FREE	7%
<b>3819.00.00</b>	<b>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</b>	6%	-
<b>3820.00.00</b>	<b>Anti-freezing preparations and prepared de-icing fluids</b>	6%	7%
<b>3821.00.00</b>	<b>Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells</b>	FREE	7%
<b>3822.00</b>	<b>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials:</b>		
3822.00.10	- Strips for determining capillary blood glucose levels and glucose or acetone levels in urine	FREE	7%
3822.00.90	- Other	FREE	7%
<b>38.23</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</b>		
3823.11.00	- Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.12.00	- - Stearic acid	10%	7%
3823.13.00	- - Oleic acid	FREE	7%
3823.19.00	- - Tall oil fatty acids	FREE	7%
3823.19.10	- - Other:		
3823.19.20	- - - Acid oils for the preparation of animal feed	10%	-
3823.19.90	- - - Behenic acid	FREE	7%
3823.70.00	- - - Other	15%	7%
3823.70.10	- Industrial fatty alcohols:		
3823.70.90	- - Of a waxy character	FREE	7%
	- - Other	FREE	7%
<b>38.24</b>	<b>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:</b>		
3824.10.00	- Prepared binders for foundry moulds or cores	FREE	7%
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	FREE	7%
3824.40.00	- Prepared additives for cements, mortars or concretes:		
3824.40.10	- - Microsilica hydration-control agents and rust inhibitors	FREE	7%
3824.40.90	- - Other	10%	7%
3824.50.00	- Non-refractory mortars and concretes	FREE	7%
3824.60.00	- Sorbitol other than that of subheading 2905.44	15%	7%
3824.71.00	- Mixtures containing halogenated derivatives of methane, ethane or propane:		
3824.71.10	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFC) or hydrofluorocarbons (HFCs):		
3824.71.80	- - - Azeotropes of the kind defined in additional note no. 1 to Chapter 38	6%	7%
3824.71.90	- - - Other azeotropes of the kind defined in additional note no. 2 to Chapter 38	5%	7%
3824.72.00	- - - Other	5%	7%
3824.73.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6%	7%
3824.74.00	- - Containing hydrobromofluorocarbons (HBFCs)	6%	7%
3824.75.00	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFC) or hydrofluorocarbons (HFCs)	5%	7%
3824.76.00	- - Containing carbon tetrachloride	6%	7%
3824.77.00	- - Containing 1,1,1-trichloroethane (methylchloroform)	6%	7%
3824.78.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	6%	7%
3824.79.00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6%	7%
3824.79.10	- - Other:		
3824.79.90	- - - Azeotropes	6%	7%
	- - - Other	6%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCTs), polychlorinated terphenyls (PCTs) or tris(2,3- dibromopropyl) phosphate:		
3824.81.00	- - Containing oxirane (ethylene oxide)	6%	7%
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6%	7%
3824.83.00	- - Tris(2,3-dibromopropyl) phosphate	6%	7%
3824.90	- Other:		
3824.90.10	- - Anti-scaling compounds, anti-rust preparations	15%	7%
3824.90.20	- - Water-insoluble petroleum sulphonates	6%	7%
3824.90.30	- - Hardeners for varnishes or glues	FREE	7%
3824.90.40	- - Ink removers; stencil correctors; correcting fluids	6%	7%
3824.90.50	- - Compounded extenders for paints	FREE	7%
3824.90.60	- - Copying pastes with a basis of gelatine for coating printing machine rollers, colloidal alumina	FREE	7%
3824.90.70	- - Naphthenic acids, their water-insoluble salts and their esters	FREE	7%
	- - Other:		
3824.90.91	- - - Fusel oil	6%	7%
3824.90.92	- - - Dippel's oil	6%	7%
3824.90.93	- - - Salt for curing or salting	6%	7%
3824.90.94	- - - Dehorning chemicals	5%	7%
3824.90.95	- - - Mineral oil containing silica; thickeners distilled from petroleum; monomorphonite with organic coating; 40% chlorinated paraffin; 70% chlorinated paraffin; preparations with a basis of benzoyl peroxide; colloidal aluminium magnesium silicate; sodium aluminosilicate; emulsifiers; cleaning solutions not containing surface-active agents; emulsifying salts; foam inhibitors; chemical preparations for the manufacture of inks not put up for retail sale; naphthenic acids, their water-insoluble salts and their esters	FREE	7%
3824.90.97	- - - Titanates in organic solvents	FREE	7%
3824.90.99	- - - Other	10%	7%
<b>38.25</b>	<b>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:</b>		
3825.10.00	- Municipal waste	6%	7%
3825.20.00	- Sewage sludge	6%	7%
3825.30.00	- Clinical waste	6%	7%
	- Waste organic solvents:		
3825.41.00	- - Halogenated	6%	7%
3825.49.00	- - Other	6%	7%
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6%	7%
	- Other wastes from chemical or allied industries:		
3825.61.00	- - Mainly containing organic constituents	6%	7%
3825.69	- - Other:		
3825.69.10	- - - Ammoniacal gas liquors and spent oxide	6%	7%
3825.69.20	- - - Residues from the manufacture of antibiotics	FREE	7%
3825.69.90	- - - Other	6%	7%
3825.90.00	- Other	6%	7%

## 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 3918 or 3919, 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 3901 to 3914 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) 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 vulcanized 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 2710 or 3403;
  - b) waxes of heading 2712 or 3404;
  - c) separate chemically defined organic compounds (Chapter 29);
  - d) heparin or its salts (heading 3001);
  - e) solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
  - f) organic surface-active agents or preparations of heading 3402;
  - g) run gums or ester gums (heading 3806);
  - h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 3811);
  - i) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
  - k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
  - l) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - m) saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
  - n) plaits, wickerwork or other articles of Chapter 46;
  - o) wall coverings of heading 4814;
  - 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 7117;
  - 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 3901 to 3911 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 3901 and 3902);
  - b) resins, not highly polymerized, of the coumarone-indene type (heading 3911);
  - c) other synthetic polymers with an average of at least 5 monomer units;
  - d) silicones (heading 3910);
  - e) resols (heading 3909) and other prepolymers.



4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.  
For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.  
If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 3901 to 3914, 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 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).
8. For the purposes of heading 3917, 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 3918, 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 3920 and 3921, 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 3925 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 litres;
  - 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.
2. For the purposes of subheading 3920 43, the term “plasticizers” includes secondary plasticizers.

**ADDITIONAL NOTE**

1. In accordance with Act No. 23, 15 July 1997, Official Gazette No. 23.340, 26 July 1997, the duties applicable to the subheadings listed below shall decrease periodically as follows:

Code	1 January 2009	1 January 2010	1 January 2011
3912.20.20	6%	6%	6%
3916.20.10	8%	6%	6%
3917.21.90	8%	6%	6%
3917.22.20	9%	6%	6%
3917.22.90	8%	6%	6%
3917.23.20	9%	6%	6%
3917.23.90	8%	6%	6%
3917.29.90	8%	6%	6%
3917.31.90	6%	6%	6%
3917.32.90	6%	6%	6%
3917.33.90	8%	6%	6%
3917.39.10	8%	6%	6%
3917.39.99	6%	6%	6%
3918.10.90	6%	6%	6%
3920.20.90	6%	6%	6%
3920.51.10	9%	6%	6%
3920.59.10	9%	6%	6%
3920.71.10	8%	6%	6%
3920.73.00	6%	6%	6%
3920.79.00	6%	6%	6%
3920.99.90	6%	6%	6%
3921.11.10	8%	6%	6%
3921.12.10	8%	6%	6%
3921.13.10	8%	6%	6%
3921.13.20	9%	6%	6%
3921.14.10	8%	6%	6%
3921.14.20	8%	6%	6%
3921.19.10	8%	6%	6%
3921.90.30	8%	6%	6%
3922.10.20	9%	6%	6%
3922.10.90	9%	6%	6%
3922.90.00	9%	6%	6%
3923.90.10	6%	6%	6%
3923.90.29	6%	6%	6%
3924.10.60	6%	6%	6%
3924.90.16	8%	6%	6%
3925.20.00	8%	6%	6%
3925.30.31	8%	6%	6%
3925.90.10	6%	6%	6%
3925.90.40	8%	6%	6%
3926.20.21	6%	6%	6%
3926.20.30	6%	6%	6%
3926.20.90	8%	6%	6%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>I. PRIMARY FORMS</b>			
<b>39.01</b>	<b>Polymers of ethylene, in primary forms:</b>		
3901.10	- Polyethylene having a specific gravity of less than 0.94:		
3901.10.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3901.10.90	-- Other	FREE	7%
3901.20	- Polyethylene having a specific gravity of 0.94 or more:		
3901.20.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3901.20.90	-- Other	FREE	7%
3901.30	- Ethylene-vinyl acetate copolymers:		
3901.30.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3901.30.90	-- Other	FREE	7%
3901.90	- Other:		
3901.90.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3901.90.90	-- Other	FREE	7%
<b>39.02</b>	<b>Polymers of propylene or of other olefins, in primary forms:</b>		
3902.10	- Polypropylene:		
3902.10.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3902.10.90	-- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3902.20	- Polyisobutylene:		
3902.20.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3902.20.90	-- Other	FREE	7%
3902.30	- Propylene copolymers:		
3902.30.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3902.30.90	-- Other	FREE	7%
3902.90	- Other:		
3902.90.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3902.90.90	-- Other	FREE	7%
<b>39.03</b>	<b>Polymers of styrene, in primary forms:</b>		
	- Polystyrene:		
3903.11	-- Expansible:		
3903.11.10	--- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3903.11.90	--- Other	FREE	7%
3903.19	-- Other:		
3903.19.10	--- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3903.19.90	--- Other	FREE	7%
3903.20	- Styrene-acrylonitrile (SAN) copolymers:		
3903.20.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3903.20.90	-- Other	FREE	7%
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:		
3903.30.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3903.30.90	-- Other	FREE	7%
3903.90	- Other:		
3903.90.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3903.90.90	-- Other	FREE	7%
<b>39.04</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms:</b>		
3904.10	- Poly(vinyl chloride), not mixed with any other substances:		
3904.10.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3904.10.90	-- Other	FREE	7%
	- Other poly(vinyl chloride):		
3904.21	-- Non-plasticized:		
3904.21.10	--- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3904.21.90	--- Other	FREE	7%
3904.22	-- Plasticized:		
3904.22.10	--- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3904.22.90	--- Other	FREE	7%
3904.30	- Vinyl chloride-vinyl acetate copolymers:		
3904.30.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3904.30.90	-- Other	FREE	7%
3904.40	- Other vinyl chloride polymers:		
3904.40.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3904.40.90	-- Other	FREE	7%
3904.50	- Vinylidene chloride polymers:		
3904.50.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3904.50.90	-- Other	FREE	7%
	- Fluoro-polymers:		
3904.61	-- Polytetrafluoroethylene:		
3904.61.10	--- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3904.61.90	--- Other	FREE	7%
3904.69	-- Other:		
3904.69.10	--- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3904.69.90	--- Other	FREE	7%
3904.90	- Other:		
3904.90.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3904.90.90	-- Other	FREE	7%
<b>39.05</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:</b>		
	- Poly(vinyl acetate):		
3905.12.00	-- In aqueous dispersion	FREE	7%
3905.19.00	-- Other	FREE	7%
	- Copolymers of vinyl acetate:		
3905.21.00	-- In aqueous dispersion	FREE	7%
3905.29.00	-- Other	FREE	7%
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:		
3905.30.10	-- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3905.30.90	-- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3905.91	- Other:		
3905.91.10	- - Copolymers:		
	- - - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3905.91.90	- - - Other	FREE	7%
3905.99	- Other:		
3905.99.10	- - - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3905.99.90	- - - Other	FREE	7%
<b>39.06</b>	<b>Acrylic polymers in primary forms:</b>		
3906.10	- Poly(methyl methacrylate):		
3906.10.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3906.10.90	- - Other	FREE	7%
3906.90	- Other:		
3906.90.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3906.90.90	- - Other	FREE	7%
<b>39.07</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:</b>		
3907.10	- Polyacetals:		
3907.10.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3907.10.90	- - Other	FREE	7%
3907.20	- Other polyethers:		
3907.20.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3907.20.90	- - Other	FREE	7%
3907.30	- Epoxide resins:		
3907.30.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3907.30.90	- - Other	FREE	7%
3907.40	- Polycarbonates:		
3907.40.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3907.40.90	- - Other	FREE	7%
3907.50	- Alkyd resins:		
3907.50.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3907.50.90	- - Other	FREE	7%
3907.60	- Poly(ethylene terephthalate):		
3907.60.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3907.60.90	- - Other	FREE	7%
3907.70.00	- Poly(lactic acid)	FREE	7%
	- Other polyesters:		
3907.91	- - Unsaturated:		
3907.91.10	- - - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3907.91.90	- - - Other	FREE	7%
3907.99	- - Other:		
3907.99.10	- - - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3907.99.90	- - - Other	FREE	7%
<b>39.08</b>	<b>Polyamides in primary forms:</b>		
3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10, or -6,12:		
3908.10.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3908.10.90	- - Other	FREE	7%
3908.90	- Other:		
3908.90.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3908.90.90	- - Other	FREE	7%
<b>39.09</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms:</b>		
3909.10	- Urea resins; thiourea resins:		
3909.10.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3909.10.90	- - Other	FREE	7%
3909.20	- Melamine resins:		
3909.20.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3909.20.90	- - Other	FREE	7%
3909.30	- Other amino-resins:		
3909.30.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3909.30.90	- - Other	FREE	7%
3909.40	- Phenolic resins:		
3909.40.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3909.40.90	- - Other	FREE	7%
3909.50	- Polyurethanes:		
3909.50.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3909.50.90	- - Other	FREE	7%
<b>3910.00</b>	<b>Silicones in primary forms:</b>		
	- Liquids and pastes, including dispersions (emulsions and suspensions) and solutions:		
3910.00.11	- - Silicone rubber	FREE	7%
3910.00.19	- - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3910.00.91	- Other:	FREE	7%
3910.00.99	- - Silicone rubber	FREE	7%
	- - Other		
<b>39.11</b>	<b>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:</b>		
3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	FREE	7%
3911.10.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3911.10.90	- - Other	FREE	7%
3911.90	- Other:		
3911.90.10	- - Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	FREE	7%
3911.90.90	- - Other	FREE	7%
<b>39.12</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:</b>		
	- Cellulose acetates:		
3912.11.00	- - Non-plasticized	FREE	7%
3912.12.00	- - Plasticized	FREE	7%
3912.20	- Cellulose nitrates (including collodions):		
3912.20.10	- - Collodions and celloidin	FREE	7%
3912.20.20	- - Celluloid	6%	7%
3912.20.90	- - Other	FREE	7%
	- Cellulose ethers:		
3912.31.00	- - Carboxymethylcellulose and its salts	FREE	7%
3912.39.00	- - Other	FREE	7%
3912.90.00	- Other	FREE	7%
<b>39.13</b>	<b>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:</b>		
3913.10.00	- Alginic acid, its salts and esters	FREE	7%
3913.90	- Other:		
3913.90.10	- - Chemical derivatives of natural rubber	FREE	7%
3913.90.90	- - Other	FREE	7%
<b>3914.00.00</b>	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms</b>	FREE	7%
	<b>II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>		
<b>39.15</b>	<b>Waste, parings and scrap of plastics:</b>		
3915.10.00	- Of polymers of ethylene	FREE	7%
3915.20.00	- Of polymers of styrene	FREE	7%
3915.30.00	- Of polymers of vinyl chloride	FREE	7%
3915.90.00	- Of other plastics	FREE	7%
<b>39.16</b>	<b>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:</b>		
3916.10.00	- Of polymers of ethylene	6%	7%
3916.20	- Of polymers of vinyl chloride:		
3916.20.10	- - Vinyl cords for screens and windows	6%	7%
3916.20.90	- - Other	FREE	7%
3916.90.00	- Of other plastics	6%	7%
<b>39.17</b>	<b>Nickel tubes, pipes and tube or pipe fittings (for example, joints, elbows, flanges), of plastics:</b>		
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:		
3917.10.10	- - Artificial guts	FREE	-
3917.10.90	- - Other	FREE	7%
	- Tubes, pipes and hoses, rigid:		
3917.21	- - Of polymers of ethylene:		
3917.21.20	- - - Of a diameter not exceeding 4 inches, other than those for use with irrigation systems	10%	7%
3917.21.30	- - - Specially designed for use with irrigation systems	FREE	7%
3917.21.90	- - - Other	6%	7%
3917.22	- - Of polymers of propylene:		
3917.22.20	- - - Of a diameter not exceeding 4 inches, other than those for use with irrigation systems	6%	7%
3917.22.30	- - - Specially designed for use with irrigation systems	FREE	7%
3917.22.90	- - - Other	6%	7%
3917.23	- - Of polymers of vinyl chloride:		
3917.23.20	- - - Of a diameter not exceeding 4 inches, other than those for use with irrigation systems	6%	7%
3917.23.30	- - - Specially designed for use with irrigation systems	FREE	7%
3917.23.90	- - - Other	6%	7%
3917.29	- - Of other plastics:		
3917.29.20	- - - Specially designed for use with irrigation systems	FREE	7%
3917.29.90	- - - Other	6%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3917.31	- Other tubes, pipes and hoses:		
3917.31.10	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:	FREE	7%
3917.31.90	--- Fitted with threaded ends for connection (hosepipe)	6%	7%
3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	--- Artificial guts	FREE	-
3917.32.20	--- Specially designed for use with irrigation systems	FREE	7%
3917.32.90	--- Other	6%	7%
3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings:		
3917.33.10	--- Specially designed for use with irrigation systems	FREE	7%
3917.33.90	--- Other	6%	7%
3917.39	-- Other:		
3917.39.10	--- With fittings	6%	7%
	--- Other:		
3917.39.91	---- Artificial guts	FREE	-
3917.39.92	---- Specially designed for use with irrigation systems	FREE	7%
3917.39.99	---- Other	6%	7%
3917.40.00	- Accessories	FREE	7%
<b>39.18</b>	<b>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:</b>		
3918.10	- Of polymers of vinyl chloride:		
3918.10.10	-- Tiles	5%	7%
3918.10.20	-- Other floor coverings, in rolls	6%	7%
3918.10.90	-- Other	6%	7%
3918.90	- Of other plastics:		
3918.90.10	-- Tiles	5%	7%
3918.90.20	-- Other floor coverings, in rolls	6%	7%
3918.90.90	-- Other	5%	7%
<b>39.19</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:</b>		
3919.10	- In rolls of a width not exceeding 20 cm:		
3919.10.10	-- For electrical use	5%	7%
3919.10.90	-- Other	10%	7%
3919.90	- Other:		
3919.90.10	-- Polypropylene in rolls	FREE	7%
3919.90.20	-- Polypropylene in sheets exceeding 19" x 25"	FREE	7%
3919.90.30	-- Poly(vinyl chloride) in rolls or in sheets exceeding 19" x 25"	FREE	7%
3919.90.40	-- Polyesters in rolls or in sheets exceeding 19" x 25"	FREE	7%
3919.90.90	-- Other	10%	7%
<b>39.20</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:</b>		
3920.10	- Of polymers of ethylene:		
3920.10.10	-- In rolls, not printed	FREE	7%
3920.10.20	-- Corrugated roofing sheets	6%	7%
3920.10.90	-- Other	15%	7%
3920.20	- Of polymers of propylene:		
3920.20.10	-- In rolls, not printed	FREE	7%
3920.20.90	-- Other	6%	7%
3920.30	- Of polymers of styrene:		
3920.30.10	-- In rolls, not printed	FREE	7%
3920.30.90	-- Other	15%	7%
	- Of polymers of vinyl chloride:		
3920.43.00	-- Containing by weight not less than 6% of plasticizers	FREE	7%
3920.49.00	-- Other	FREE	7%
	- Of acrylic polymers:		
3920.51	-- Of poly(methyl methacrylate):		
3920.51.10	--- Diffuser sheets, of the kind used in suspended ceilings	6%	7%
3920.51.90	--- Other	10%	7%
3920.59	-- Other:		
3920.59.10	--- Diffuser sheets, of the kind used in suspended ceilings	6%	7%
3920.59.90	--- Other	10%	7%
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	-- Of polycarbonates	FREE	7%
3920.62.00	-- Of poly(ethylene terephthalate)	FREE	7%
3920.63.00	-- Of unsaturated polyesters	FREE	7%
3920.69.00	-- Of other polyesters	FREE	7%
	- Of cellulose or its chemical derivatives:		
3920.71	-- Of regenerated cellulose:		
3920.71.10	--- Printed	6%	7%
3920.71.20	--- Not printed of a thickness not exceeding 0.25 mm	FREE	7%
3920.71.90	--- Other	FREE	7%
3920.73.00	-- Of cellulose acetate	6%	7%
3920.79.00	-- Of other cellulose derivatives	6%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3920.91.00	- Of other plastics:		
3920.92.00	-- Of poly(vinyl butyral)	FREE	7%
3920.93.00	-- Of polyamides	FREE	7%
3920.94.00	-- Of amino-resins	FREE	7%
3920.99	-- Of phenolic resins	FREE	7%
3920.99.10	-- Of other plastics:		
3920.99.10	--- Teflon (polytetrafluoroethylene) tape	6%	7%
3920.99.20	--- Corrugated roofing sheets	6%	7%
3920.99.90	--- Other	6%	7%
<b>39.21</b>	<b>Other plates, sheets, film, foil and strip, of plastics:</b>		
	- Cellular:		
3921.11	-- Of polymers of styrene:		
3921.11.10	--- Pot scourers	6%	7%
3921.11.90	--- Other	FREE	7%
3921.12	-- Of polymers of vinyl chloride:		
3921.12.10	--- Pot scourers	6%	7%
3921.12.90	--- Other	FREE	7%
3921.13	-- Of polyurethanes:		
3921.13.10	--- Pot scourers	6%	7%
3921.13.20	--- Other flexible sponge sheets	6%	7%
3921.13.90	--- Other	FREE	7%
3921.14	-- Of regenerated cellulose:		
3921.14.10	--- Pot scourers	6%	7%
3921.14.20	--- Printed sheets	6%	7%
3921.14.90	--- Sheets, not printed of a thickness not exceeding 0.25 mm	FREE	7%
3921.19	-- Of other plastics:		
3921.19.10	--- Pot scourers	6%	7%
3921.19.90	--- Other	FREE	7%
3921.90	- Other:		
3921.90.10	-- Hard sheets, film and foil with a basis of laminated paper fibres (Formica sheets)	FREE	7%
3921.90.20	-- Sheets and panels of resin agglomerates containing mineral materials other than glass fibres	FREE	7%
3921.90.30	-- Translucent sheets of resins containing glass fibres, suitable for roofs, flat or corrugated	6%	7%
3921.90.90	-- Other	FREE	7%
<b>39.22</b>	<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:</b>		
3922.10	- Baths, shower-baths, sinks and wash-basins:		
	-- Baths:		
3922.10.11	--- For infants	6%	-
3922.10.12	--- Other, of glass fibres agglomerated with plastic resins	6%	7%
3922.10.19	--- Other	6%	7%
3922.10.20	-- Wash-basins, not portable	6%	7%
3922.10.90	-- Other	6%	7%
3922.20.00	- Lavatory seats and covers	6%	7%
3922.90.00	- Other	6%	7%
<b>39.23</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:</b>		
3923.10	- Boxes, cases, crates and similar articles:		
3923.10.10	-- Boxes with dividers, for bottles	10%	7%
3923.10.20	-- Buckets and basins	10%	7%
3923.10.30	-- Insulated cool boxes	10%	7%
3923.10.40	-- Boxes, cases and crates for the transport of vegetables, fruits, plants and edible roots and tubers	FREE	7%
3923.10.50	-- Cages for the transport of chickens, baskets for the transport of chicks	FREE	7%
3923.10.90	-- Other	5%	7%
	- Sacks and bags (including cones):		
3923.21	-- Of polymers of ethylene:		
3923.21.10	--- Bags coated with starch for packing cheese; airtight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	FREE	7%
3923.21.20	--- Security bags closed by a self-adhesive strip ensuring the inviolability of the contents thereof	10%	7%
3923.21.30	--- Silage bags (other than refuse bags and garden bags)	FREE	7%
3923.21.90	--- Other	10%	7%
3923.29	-- Of other plastics:		
3923.29.10	--- Of the kind used in microwave ovens	15%	7%
3923.29.20	--- Bags coated with starch for packing cheese; airtight bags; bags with dosing valves; coextruded heat-shrinkable bags; coextruded bags for cooking hams	FREE	7%
3923.29.30	--- Security bags closed by a self-adhesive strip ensuring the inviolability of the contents thereof	10%	7%
3923.29.40	--- Silage bags (other than refuse bags and garden bags)	FREE	7%
3923.29.90	--- Other	5%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3923.30	- Carboys, bottles, flasks and similar articles:		
3923.30.10	- - Carboys of polycarbonate or of PET, transparent with raised print specifying that the goods are for water only, of a capacity of 5 gallons (19 litres)	FREE	7%
3923.30.40	- - Demijohns, sterilised	FREE	7%
3923.30.50	- - Bottles, flasks and similar articles for cosmetics	FREE	7%
3923.30.60	- - PET preforms	FREE	7%
3923.30.90	- - Other	5%	7%
3923.40.00	- Spools, cops, bobbins and similar supports	FREE	7%
3923.50	- Stoppers, lids, caps, and other closures:		
3923.50.10	- - Lids with a pressure seal, thermoformed printed lids closed by a security strip, push/pull dispensing lids and lids for tomato ketchup bottles	FREE	7%
3923.50.20	- - Heat-shrinkable plastic strips for sealing bottles	FREE	7%
3923.50.30	- - Ring pulls for aerated beverages and beer (six-pack type)	FREE	7%
3923.50.40	- - Lids, caps and other closures for cosmetics, cone-shaped lids with printed logo, specially designed for the packing of liquid bleaches in 38 mm, 33 mm and 28 mm sizes; and reducing lids	FREE	7%
3923.50.90	- - Other	15%	7%
3923.90	- Other:		
3923.90.10	- - School lunch boxes	6%	-
	- - Packings for eggs:		
3923.90.21	- - - Of a capacity of 48	FREE	7%
3923.90.29	- - - Other	6%	7%
3923.90.30	- - Sterilizing trays	FREE	7%
3923.90.40	- - PET containers of a capacity of 2.5 gallons	FREE	7%
3923.90.50	- - Collapsible tubular containers	FREE	7%
3923.90.60	- - Containers, for cosmetics	FREE	7%
3923.90.70	- - Other containers for the transport of vegetables, fruits, plants and edible roots and tubers	FREE	7%
3923.90.90	- - Other	10%	7%
<b>39.24</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of plastics:</b>		
3924.10	- Tableware and kitchenware:		
3924.10.10	- - Disposable plates	15%	7%
3924.10.20	- - Disposable cups of a capacity of 6 to 14 ounces	15%	7%
3924.10.30	- - Disposable spoons and forks	15%	7%
3924.10.40	- - Decorated trays, containers with a pressure seal of the Tupperware kind	10%	7%
	- - Drinking straws:		
3924.10.51	- - - For "Tetra pack" containers	FREE	7%
3924.10.59	- - - Other	10%	7%
3924.10.60	- - Table linen	6%	7%
3924.10.70	- - Cool boxes	5%	7%
	- - Tableware, kitchenware and feeding bottles:		
3924.10.81	- - - Tableware and kitchenware	10%	7%
3924.10.82	- - - Babies' feeding bottles	6%	-
3924.10.89	- - - Other feeding bottles	5%	7%
3924.10.90	- - Other	10%	7%
3924.90	- Other:		
	- - Household articles:		
3924.90.11	- - - Presses for hanging clothes	10%	7%
3924.90.12	- - - Clothes hangers	10%	7%
3924.90.13	- - - Water buckets and basins	5%	7%
3924.90.15	- - - Refuse baskets and buckets, containers for domestic laundry and similar articles	5%	7%
3924.90.16	- - - Pot scourers and scouring pads	10%	7%
3924.90.19	- - - Other	5%	7%
	- - Sanitary ware:		
3924.90.21	- - - Soap dishes, towel rails, toilet paper holders and similar articles, other than articles for building in or permanent fixture	10%	7%
3924.90.29	- - - Other	6%	7%
3924.90.90	- - Other	6%	7%
<b>39.25</b>	<b>Builders' ware of plastics, not elsewhere specified or included:</b>		
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	3%	7%
3925.20.00	- Doors, windows and their frames and thresholds for doors	6%	7%
3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:		
3925.30.10	- - Plastic insect mesh and netting	FREE	7%
3925.30.20	- - Vinyl cords for screens and windows	10%	7%
	- - Blinds, including Venetian blinds, and parts thereof:		
3925.30.31	- - - Blinds, including Venetian blinds	6%	7%
3925.30.39	- - - Parts	FREE	7%
3925.30.40	- - Curtains for cold stores	FREE	7%
3925.30.90	- - Other	6%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
3925.90	- Other:		
3925.90.10	- - Soap dishes, towel rails, toilet paper holders and similar articles of a kind used in bathrooms, toilets or kitchens, for permanent fixture on walls or other parts of buildings	6%	7%
3925.90.20	- - Bars, rods, sticks, profiles, mouldings and beadings	FREE	7%
3925.90.40	- - Imitation plywood of PVC sheet	6%	7%
3925.90.70	- - Grates for pig pens	3%	7%
3925.90.90	- - Other	6%	7%
<b>39.26</b>	<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14:</b>		
3926.10.00	- Office or school supplies	6%	7%
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
	- - Articles of apparel, including cloaks:		
3926.20.11	- - - Cloaks	5%	-
3926.20.19	- - - Other	5%	7%
	- - Gloves:		
3926.20.21	- - - Protective, for all trades	6%	7%
3926.20.29	- - - Other	6%	7%
3926.20.30	- - Belts	6%	7%
3926.20.90	- - Other	6%	7%
3926.30.00	- Fittings for furniture, coachwork or the like	FREE	7%
3926.40.00	- Statuettes and other ornamental articles	5%	7%
3926.90	- Other:		
	- - Transmission, conveyor or elevator belts or belting:		
3926.90.11	- - - Transmission belts or belting	FREE	7%
3926.90.19	- - - Other	FREE	7%
3926.90.20	- - Screws, bolts, washers and similar fittings of general use; gaskets, washers and other seals; plastic chains, borders, mountings, fittings and similar articles for blinds	FREE	7%
3926.90.30	- - Diving suits and respirators, including ear muffs	6%	7%
3926.90.40	- - Laboratory or pharmaceutical articles, whether or not graduated or calibrated	3%	7%
3926.90.50	- - Seat covers and protective linings for furniture and vehicles	10%	7%
3926.90.60	- - Fans and hand screens	6%	7%
3926.90.70	- - Geomembranes and geogrids, suitable for filtering or reinforcing soil for agricultural use	FREE	7%
3926.90.80	- - Accessories for decorative panels or racks (for showcases); clothes hangers for commercial premises	5%	7%
	- - Other:		
3926.90.91	- - - Moulded flexible foam for making chairs	FREE	7%
3926.90.92	- - - Meshes for reservoirs	FREE	7%
3926.90.93	- - - Air curtains for cold stores	FREE	7%
3926.90.94	- - - Bow ties, shapers, stays, clips for attaching labels	FREE	7%
3926.90.95	- - - Boot and shoe lasts	FREE	7%
3926.90.96	- - - Drinking and feeding troughs for animals	3%	7%
3926.90.97	- - - Plastic meshes for candle holders	FREE	7%
3926.90.98	- - - Rooting and germinating trays and support or anchor clamps for horticultural use	FREE	7%
3926.90.99	- - - Other	6%	7%

## 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 vulcanized 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 4011 to 4013).
3. In headings 4001 to 4003 and 4005, the expression “primary forms” applies only to the following forms:
  - a) liquids and pastes (including latex, whether or not pre-vulcanized, 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 4002, the expression “synthetic rubber” applies to:
  - a) unsaturated synthetic substances which can be irreversibly transformed by vulcanization 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 vulcanizing 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, plasticizers and fillers, is not permitted;
  - b) thioplasts (TM); and
  - c) natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in a) above.
5. A) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
  - i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
  - ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - iii) plasticizers 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 4001 or 4002, 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, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 4004, 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 vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 4008.
8. Heading 4010 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 4001, 4002, 4003, 4005 and 4008, 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 4008 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

#### ADDITIONAL NOTE

1. “Camel-back” strips of the following kinds are classified under tariff subheading 4006 10 90 if they are presented unvulcanized, and under tariff subheading 4008 29 19 if they are vulcanized.

NATIONAL		IMPORTED		
BANDAG				
MICHELIN		OLIVER		VIPAL
CARRETERAS	HIGHWAY (HW)	HIGHWAY RIB, HIGWAY H.P.C,	VHW	1, 2,3,4,5, 6,7,8,9

		HIGHWAY H.P.		
			VZA	7,8...
BARRA	CROSS BAR	X-BAR, TBAR	VCB	5,6,7,8,9
CRUZADA	(CB)			
SUPER CROSS	SUPER CROSS	H.M.T. RADIAL	V-167	7,8
BAR	BAR (SCB)	H.M.T. RADIAL Deep		
ALTA	HIGH SPEED	HIGH-WAY, HI-SPEED,		5,6,7,8
VELOCIDAD	(HS)	TL-15, ORCO P.D. RIB, MAXI-RIB HI -SPEED, HI - PER TREAD		
SUPER	COMERCIAL	SUPER TRACK,	VFD-44	1,2,3,4,7
TRACCION	TRACTION (CT) SUPER	TRACTION, SUPER TRACTION DEEP		
LUG LOGGER	LUG Logger (LL)	LUG LOGGER, D.L.L.		7,8
RADIAL	RADIAL PLUS (RP)	HIGHWAY DEEP TREAD	VZE	7,8
PASAJERO	PASAJERO (P.A)	ALL-SEASON	VP-44	450, 500, 550, 600, 700

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>40.01</b>	<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:</b>		
4001.10	- Natural rubber latex, whether or not pre-vulcanized:		
4001.10.10	- - Plates, sheets and strip	FREE	7%
4001.10.90	- - Other	FREE	7%
	- Natural rubber in other forms:		
4001.21.00	- - Smoked sheets	15%	7%
4001.22.00	- - Technically specified natural rubber (TSNR)	15%	7%
4001.29	- - Other:		
4001.29.10	- - - Plates, sheets and strip	FREE	7%
4001.29.90	- - - Other	FREE	7%
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:		
4001.30.10	- - Chicle	FREE	7%
4001.30.20	- - Mixtures of these gums	FREE	7%
4001.30.90	- - Other	FREE	7%
<b>40.02</b>	<b>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:</b>		
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11	- - Latex:		
4002.11.10	- - - Plates, sheets and strip	FREE	7%
4002.11.90	- - - Other	FREE	7%
4002.19	- - Other:		
4002.19.10	- - - Plates, sheets and strip	FREE	7%
4002.19.90	- - - Other	FREE	7%
4002.20	- Butadiene rubber (BR):		
4002.20.10	- - Plates, sheets and strip	FREE	7%
4002.20.90	- - Other	FREE	7%
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene rubber (CIIR or BIIR):		
4002.31	- - Isobutene-isoprene (butyl) rubber (IIR):		
4002.31.10	- - - Plates, sheets and strip	FREE	7%
4002.31.90	- - - Other	FREE	7%
4002.39	- - Other:		
4002.39.10	- - - Plates, sheets and strip	FREE	7%
4002.39.90	- - - Other	FREE	7%
	- Chloroprene (chlorobutadiene) rubber (CR):		
4002.41	- - Latex:		
4002.41.10	- - - Plates, sheets and strip	FREE	7%
4002.41.90	- - - Other	FREE	7%
4002.49	- - Other:		
4002.49.10	- - - Plates, sheets and strip	FREE	7%
4002.49.90	- - - Other	FREE	7%
	- Acrylonitrile-butadiene rubber (NBR):		
4002.51	- - Latex:		
4002.51.10	- - - Plates, sheets and strip	FREE	7%
4002.51.90	- - - Other	FREE	7%
4002.59	- - Other:		
4002.59.10	- - - Plates, sheets and strip	15%	7%
4002.59.90	- - - Other	15%	7%
4002.60	- Isoprene rubber (IR):		
4002.60.10	- - Plates, sheets and strip	FREE	7%
4002.60.90	- - Other	FREE	7%
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM):		
4002.70.10	- - Plates, sheets and strip	FREE	7%
4002.70.90	- - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4002.80	- Mixtures of any product of heading 40.01 with any product of this heading:		
4002.80.10	- - Plates, sheets and strip	FREE	7%
4002.80.90	- - Other	FREE	7%
	- Other:		
4002.91	- - Latex:		
4002.91.10	- - - Plates, sheets and strip	FREE	7%
4002.91.90	- - - Other	FREE	7%
4002.99	- - Other:		
4002.99.10	- - - Plates, sheets and strip	15%	7%
4002.99.90	- - - Other	15%	7%
<b>4003.00</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip:</b>		
4003.00.10	- Plates, sheets and strip	FREE	7%
4003.00.90	- Other	15%	7%
<b>4004.00.00</b>	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom</b>	15%	7%
<b>40.05</b>	<b>Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:</b>		
4005.10.00	- Compounded with carbon black or silica	FREE	7%
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	FREE	7%
	- Other:		
4005.91.00	- - Plates, sheets and strip	FREE	7%
4005.99.00	- - Other	FREE	7%
<b>40.06</b>	<b>Other forms (for example: Rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber:</b>		
4006.10	- "Camel-back" strips for retreading rubber tyres:		
4006.10.10	- - Goods other than those covered by additional note 1 to this Chapter	FREE	7%
4006.10.90	- - Other	15%	7%
4006.90	- Other:		
4006.90.10	- - Gaskets, washers and other seals	FREE	7%
4006.90.20	- - Plates, sheets and strip	FREE	7%
4006.90.30	- - Uncoated thread	15%	7%
4006.90.40	- - Textile threads impregnated or covered with rubber	FREE	7%
4006.90.90	- - Other	15%	7%
<b>4007.00.00</b>	<b>Vulcanized rubber thread and cord</b>	FREE	7%
<b>40.08</b>	<b>Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber:</b>		
	- Of cellular rubber:		
4008.11.00	- - Plates, sheets and strip	FREE	7%
4008.19	- - Other:		
4008.19.10	- - - Profile shapes	15%	7%
4008.19.90	- - - Other	15%	7%
	- Of non-cellular rubber:		
4008.21	- - Plates, sheets and strip:		
4008.21.10	- - - Printers' blankets of rubber for lithographic presses	FREE	7%
4008.21.20	- - - Neolite sheets	FREE	7%
4008.21.90	- - - Other	15%	7%
4008.29	- - Other:		
	- - - Profile shapes:		
4008.29.11	- - - - Profile shapes, other than those covered by additional note 1 to this Chapter	FREE	7%
4008.29.19	- - - - Other	10%	7%
4008.29.20	- - - Adhesive tape	FREE	7%
4008.29.90	- - - Other	15%	7%
<b>40.09</b>	<b>Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):</b>		
	- Not reinforced or otherwise combined with other materials:		
4009.11.00	- - Without fittings	FREE	7%
4009.12.00	- - With fittings	FREE	7%
	- Reinforced or otherwise combined only with metal:		
4009.21.00	- - Without fittings	FREE	7%
4009.22.00	- - With fittings	FREE	7%
	- Reinforced or otherwise combined only with textile materials:		
4009.31.00	- - Without fittings	FREE	7%
4009.32.00	- - With fittings	FREE	7%
	- Reinforced or otherwise combined with other materials:		
4009.41.00	- - Without fittings	FREE	7%
4009.42.00	- - With fittings	FREE	7%
<b>40.10</b>	<b>Conveyor or transmission belts or belting, of vulcanized rubber:</b>		
	- Conveyor belts or belting:		
4010.11.00	- - Reinforced only with metal	3%	7%
4010.12.00	- - Reinforced only with textile materials	3%	7%
4010.19.00	- - Other	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4010.31.00	- Transmission belts or belting: -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	3%	7%
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	3%	7%
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	3%	7%
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	3%	7%
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	3%	7%
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	3%	7%
4010.39.00	-- Other	3%	7%
<b>40.11</b>	<b>New pneumatic tyres, of rubber:</b>		
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	10%	7%
4011.20.00	- Of a kind used on buses or lorries	10%	7%
4011.30.00	- Of a kind used on aircraft	10%	7%
4011.40.00	- Of a kind used on motorcycles	15%	7%
4011.50.00	- Of a kind used on bicycles	10%	7%
	- Other, having a "herring-bone" or similar tread:		
4011.61.00	-- Of a kind used on agricultural or forestry vehicles and machines	FREE	7%
4011.62	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:		
4011.62.10	--- For self-propelled fork-lift trucks	3%	7%
4011.62.20	--- Of a diameter not exceeding 42 cm for trucks used in construction or for the transport of goods	FREE	7%
4011.62.90	--- Other	15%	7%
4011.63	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:		
4011.63.10	--- For self-propelled fork-lift trucks	3%	7%
4011.63.90	--- Other	15%	7%
4011.69.00	-- Other	15%	7%
	- Other:		
4011.92.00	-- Of a kind used on agricultural or forestry vehicles and machines	FREE	7%
4011.93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:		
4011.93.10	--- For self-propelled fork-lift trucks	3%	7%
4011.93.90	--- Other	15%	7%
4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:		
4011.94.10	--- For self-propelled fork-lift trucks	3%	7%
4011.94.90	--- Other	15%	7%
4011.99.00	-- Other	15%	7%
<b>40.12</b>	<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:</b>		
	- Retreaded tyres:		
4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	15%	7%
4012.12.00	-- Of a kind used on buses or lorries	15%	7%
4012.13.00	-- Of a kind used on aircraft	10%	7%
4012.19	-- Other:		
4012.19.10	--- Of a kind used on agricultural tractors	FREE	7%
4012.19.90	--- Other	15%	7%
4012.20	- Used pneumatic tyres:		
4012.20.10	-- Of a kind used on agricultural tractors	FREE	7%
4012.20.20	-- Of a kind used on aircraft	10%	7%
4012.20.90	-- Other	15%	7%
4012.90	- Other:		
	-- Solid or cushion tyres:		
4012.90.11	--- Of a diameter not exceeding 42 cm for trucks used in construction or for the transport of goods	FREE	7%
4012.90.19	--- Other	15%	7%
4012.90.20	-- Tyre flaps	10%	7%
4012.90.90	-- Other	10%	7%
<b>40.13</b>	<b>Inner tubes, of rubber:</b>		
4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	15%	7%
4013.20.00	- Of a kind used on bicycles	10%	7%
4013.90	- Other:		
4013.90.10	-- Of a kind used on heavy equipment and agricultural equipment	FREE	7%
4013.90.20	-- Of a kind used on aircraft	15%	7%
4013.90.30	-- Of a kind used on motorcycles	15%	7%
4013.90.99	-- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>40.14</b>	<b>Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber:</b>		
4014.10.00	- Sheath contraceptives	10%	7%
4014.90	- Other:		
4014.90.10	-- Teats used on feeding bottles for rearing calves	5%	7%
4014.90.90	-- Other	10%	7%
<b>40.15</b>	<b>Articles of apparel and clothing accessories (including gloves, mittens and mits), for all purposes, of vulcanized rubber other than hard rubber:</b>		
	- Gloves, mittens and mits:		
4015.11.00	-- Surgical	5%	7%
4015.19	-- Other:		
4015.19.10	--- For medicinal use	5%	7%
4015.19.90	--- Other	5%	7%
4015.90	- Other:		
4015.90.10	-- Cloaks and other articles of apparel	5%	7%
4015.90.90	-- Other	15%	7%
<b>40.16</b>	<b>Other articles of vulcanized rubber other than hard rubber:</b>		
4016.10	- Of cellular rubber:		
4016.10.10	-- Sponges for scouring, polishing or cleaning	15%	7%
4016.10.20	-- Gaskets, washers and other seals	FREE	7%
4016.10.90	-- Other	15%	7%
	- Other:		
4016.91	-- Floor coverings and mats:		
4016.91.10	--- Mats for the vehicles of section XVII, and the like	10%	7%
4016.91.20	--- Tiles, other than rectangular (including square) tiles obtained by cutting	10%	7%
4016.91.90	--- Other	15%	7%
4016.92.00	-- Erasers	10%	-
4016.93.00	-- Gaskets, washers and other seals	FREE	7%
4016.94.00	-- Boat and dock fenders, whether or not inflatable	15%	7%
4016.95	-- Other inflatable articles:		
4016.95.10	--- Pillows, seats, mattresses and similar articles	10%	7%
4016.95.20	--- Life-jackets and life-vests	10%	7%
4016.95.90	--- Other	15%	7%
4016.99	-- Other:		
4016.99.10	--- Patches and strips for the repair of inner tubes and other articles	15%	7%
	--- Stoppers and the like:		
4016.99.21	---- Applicator stoppers for bitumen, liquids and the like	FREE	7%
4016.99.29	---- Other	10%	7%
4016.99.30	--- Net and trawl floats	5%	7%
4016.99.90	--- Other	15%	7%
<b>4017.00</b>	<b>Hard rubber (for example: ebonite) in all forms, including waste and scrap; articles of hard rubber:</b>		
	- Hard rubber in the mass, in plates, sheets, strip, bars, rods, profiles tubes or pipes; waste and scrap or powder:		
4017.00.11	-- Hearth or wall tiles	10%	7%
4017.00.19	-- Other	15%	7%
	- Other articles of hard rubber:		
4017.00.21	-- Sanitary, medical or surgical articles	5%	7%
4017.00.22	-- Writing accessories	15%	7%
4017.00.29	-- Other	10%	7%

**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 0511);
  - b) birdskins or parts of birdskins, with their feathers or down, of heading 0505 or 6701; 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 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 4101 to 4103, as the case may be).  
 B) For the purposes of headings 4104 to 4106, 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 4115.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>41.01</b>	<b>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:</b>		
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:		
4101.20.10	- - Of calves and young animals	10%	7%
4101.20.90	- - Other	15%	7%
4101.50.00	- Whole hides and skins, of a weight per skin exceeding 16 kg	15%	7%
4101.90.00	- Other, including butts, bends and bellies	15%	7%
<b>41.02</b>	<b>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:</b>		
4102.10.00	- With wool on	10%	7%
	- Without wool on:		
4102.21.00	- - Pickled	10%	7%
4102.29.00	- - Other	10%	7%
<b>41.03</b>	<b>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:</b>		
4103.20	- Of reptiles:		
4103.20.10	- - Of lizards	10%	7%
4103.20.90	- - Other	10%	7%
4103.30.00	- Of swine	10%	7%
4103.90	- Other:		
4103.90.10	- - Of dogs	10%	7%
4103.90.90	- - Other	10%	7%
<b>41.04</b>	<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:</b>		
	- In the wet state (including wet-blue):		
4104.11.00	- - Full grains, unsplit; grain splits	15%	7%
4104.19.00	- - Other	15%	7%
	- In the dry state (crust):		
4104.41.00	- - Full grains, unsplit; grain splits	15%	7%
4104.49.00	- - Other	15%	7%
<b>41.05</b>	<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:</b>		
4105.10.00	- In the wet state (including wet-blue)	15%	7%
4105.30.00	- In the dry state (crust)	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>41.06</b>	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:</b>		
	- Of goats or kids:		
4106.21.00	- - In the wet state (including wet-blue)	15%	7%
4106.22.00	- - In the dry state (crust)	15%	7%
	- Of swine:		
4106.31.00	- - In the wet state (including wet-blue)	FREE	7%
4106.32.00	- - In the dry state (crust)	FREE	7%
4106.40.00	- Of reptiles	15%	7%
	- Other:		
4106.91.00	- - In the wet state (including wet-blue)	15%	7%
4106.92.00	- - In the dry state (crust)	15%	7%
<b>41.07</b>	<b>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 4114:</b>		
	- Whole hides and skins:		
4107.11.00	- - Full grains, unsplit	15%	7%
4107.12.00	- - Grain splits	15%	7%
4107.19.00	- - Other	15%	7%
	- Other, including parts:		
4107.91.00	- - Full grains, unsplit	15%	7%
4107.92.00	- - Grain splits	15%	7%
4107.99.00	- - Other	15%	7%
<b>4112.00.00</b>	<b>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 4114</b>	15%	7%
<b>41.13</b>	<b>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 4114:</b>		
	- Of goats or kids	15%	7%
4113.10.00	- Of swine	FREE	7%
4113.20.00	- Of reptiles	15%	7%
4113.30.00	- Other	15%	7%
4113.90.00			
<b>41.14</b>	<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallized leather:</b>		
	- Chamois (including combination chamois) leather:		
4114.10	- - For cleaning (chamois)	15%	7%
4114.10.10	- - Other	15%	7%
4114.10.90	- Patent leather and patent laminated leather; metallized leather	15%	7%
4114.20.00			
<b>41.15</b>	<b>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:</b>		
	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls	15%	7%
4115.10.00			
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:		
	- - Parchment-dressed	10%	7%
4115.20.10	- - Other	15%	7%
4115.20.90			



**CHAPTER 42**  
**ARTICLES OF LEATHER; SADDLERY AND HARNESS;**  
**TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;**  
**ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

**NOTES**

1. This Chapter does not cover:
  - a) sterile surgical catgut or similar sterile suture materials (heading 3006);
  - 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 4303 or 4304);
  - c) made up articles of netting (heading 5608);
  - d) articles of Chapter 64;
  - e) headgear or parts thereof of Chapter 65;
  - f) whips, riding-crops or other articles of heading 6602;
  - g) cuff-links, bracelets or other imitation jewellery (heading 7117);
  - h) fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
  - i) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
  - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - l) articles of Chapter 95 (for example, toys, games, sport requisites); or
  - m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.
2. A) In addition to the provisions of Note 1 above, heading 4202 does not cover:
  - a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 3923);
  - b) articles of plaiting materials (heading 4602).
 B) Articles of headings 4202 and 4203 which have parts of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 4203, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 9113).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>4201.00</b>	<b>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material:</b>		
4201.00.10	- Muzzles	15%	7%
4201.00.90	- Other	15%	7%
<b>42.02</b>	<b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper:</b>		
	- Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11.00	- - With outer surface of leather, of composition leather or of patent leather	15%	7%
4202.12.00	- - With outer surface of plastics or of textile materials	10%	7%
4202.19	- - Other:		
4202.19.10	- - - With outer surface of iron, steel or nickel	15%	7%
4202.19.20	- - - With outer surface of copper or zinc	15%	7%
4202.19.90	- - - Other	15%	7%
	- Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	- - With outer surface of leather, of composition leather or of patent leather	10%	7%
4202.22.00	- - With outer surface of plastics or of textile materials	10%	7%
4202.29.00	- - Other	10%	7%
	- Articles of a kind normally carried in the pocket or in the handbag:		
4202.31	- - With outer surface of leather, of composition leather or of patent leather:		
	- - - Spectacle cases:		
4202.31.11	- - - - Of lizard skin leather	15%	7%
4202.31.19	- - - - Other	15%	7%
4202.31.90	- - - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4202.32	- - With outer surface of plastics or of textile materials:		
4202.32.10	--- Spectacle cases	15%	7%
4202.32.90	--- Other	10%	7%
4202.39	- - Other:		
4202.39.10	--- Spectacle cases	10%	7%
4202.39.90	--- Other	10%	7%
4202.91	- - Other:		
4202.91.10	- - With outer surface of leather, of composition leather or of patent leather:		
	--- Rucksacks, haversacks, travelling bags, school satchels, shopping bags, sports bags, toilet cases, briefcases, hat boxes, toilet bags, and similar articles	10%	7%
	--- Camera cases, musical instrument cases, gun cases, drawing instrument cases and cases specially shaped or fitted to contain a specific article or set of articles:		
4202.91.21	---- Snuffboxes and smoking pipe cases	10%	7%
4202.91.22	---- Musical instrument cases and tool cases	10%	7%
4202.91.23	---- Other cases of lizard skin leather	15%	7%
4202.91.29	---- Other	15%	7%
	--- Other:		
4202.91.91	---- Golf bags	5%	7%
4202.91.99	---- Other	15%	7%
4202.92	- - With outer surface of plastics or of textile materials:		
4202.92.10	--- Rucksacks, haversacks, travelling bags, school satchels, shopping bags, sports bags, toilet cases, briefcases, hat boxes, toilet bags, and similar articles	15%	7%
	--- Camera cases, musical instrument cases, gun cases, drawing instrument cases and cases specially shaped or fitted to contain a specific article or set of articles:		
4202.92.21	---- Snuffboxes and smoking pipe cases	10%	7%
4202.92.22	---- For musical instruments or tools	10%	7%
4202.92.23	---- Other cases of textile material	15%	7%
4202.92.29	---- Other	10%	7%
	--- Footwear containers:		
4202.92.31	---- Of textile materials	15%	7%
4202.92.39	---- Other	15%	7%
4202.92.40	--- Insulated containers	5%	7%
	--- Other:		
4202.92.91	---- Golf bags	5%	7%
4202.92.99	---- Other	15%	7%
4202.99	- - Other:		
4202.99.10	--- Rucksacks, haversacks, travelling bags, school satchels, shopping bags, sports bags, toilet cases, briefcases, hat boxes, toilet bags, and similar articles	15%	7%
	--- Camera cases, musical instrument cases, gun cases, drawing instrument cases and cases specially shaped or fitted to contain a specific article or set of articles:		
4202.99.21	---- Snuffboxes and smoking pipe cases	10%	7%
4202.99.22	---- For musical instruments or tools	10%	7%
4202.99.29	---- Other	15%	7%
	--- Other:		
4202.99.91	---- Golf bags	5%	7%
4202.99.99	---- Other	15%	7%
<b>42.03</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather:</b>		
4203.10	- Articles of apparel:		
4203.10.10	- - Protective clothing	2.5%	7%
4203.10.90	- - Other	15%	7%
	- Gloves, mittens and mitts:		
4203.21.00	- - Specially designed for use in sports	10%	7%
4203.29	- - Other:		
4203.29.10	--- For all trades	2.5%	7%
4203.29.90	--- Other	10%	7%
4203.30.00	- Belts and bandoliers	10%	7%
4203.40.00	- Other clothing accessories	15%	7%
<b>4205.00</b>	<b>Other articles of leather or of composition leather:</b>		
4205.00.10	- Of lizard skin leather	15%	7%
	- Other:		
4205.00.91	- - Diaphragms, gears, gaskets, washers and other seals	10%	7%
4205.00.92	- - Transmission belts or belting	10%	7%
4205.00.93	- - Conveyor or elevator belts or belting	3%	7%
4205.00.99	- - Other	15%	7%
<b>4206.00.00</b>	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons</b>	15%	7%

## CHAPTER 43

### FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

#### NOTES

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 4301, 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 0505 or 6701);
  - 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 fur skin or of leather and artificial fur (heading 4203);
  - 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 4303 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 fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of fur skin 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 5801 or 6001).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>43.01</b>	<b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103:</b>		
4301.10.00	- Of mink, whole, with or without head, tail or paws	10%	7%
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	10%	7%
4301.60.00	- Of fox, whole, with or without head, tail or paws	10%	7%
4301.80	- Other furskins, whole, with or without head, tail or paws:		
4301.80.10	- - Of rabbit or hare, whole, with or without head, tail or paws	10%	7%
4301.80.20	- - Of beaver, whole, with or without head, tail or paws	10%	7%
4301.80.30	- - Of musk-rat, whole, with or without head, tail or paws	10%	7%
4301.80.90	- - Other	10%	7%
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	10%	7%
<b>43.02</b>	<b>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 4303:</b>		
	- Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	- - Of mink	15%	7%
4302.19	- - Other:		
4302.19.10	- - - Of rabbit or hare	15%	7%
4302.19.90	- - - Other	15%	7%
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	15%	7%
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	15%	7%
<b>43.03</b>	<b>Articles of apparel, clothing accessories and other articles of fur skin:</b>		
4303.10.00	- Articles of apparel and clothing accessories	10%	7%
4303.90	- Other:		
4303.90.10	- - Blankets and covers	10%	7%
4303.90.20	- - Gloves, mittens and mitts	10%	7%
4303.90.90	- - Other	15%	7%
<b>4304.00</b>	<b>Artificial fur and articles thereof:</b>		
	- Articles of apparel and clothing accessories:		
4304.00.11	- - Gloves, mittens and mitts	10%	7%
4304.00.19	- - Other	10%	7%
4304.00.20	- Blankets and covers	10%	7%
4304.00.90	- Other	15%	7%

**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 1211);
  - 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 1401);
  - c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
  - d) activated charcoal (heading 3802);
  - e) articles of heading 4202;
  - 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 6808;
  - k) imitation jewellery of heading 7117;
  - 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 9305);
  - 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 9603; or
  - r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**SUBHEADING NOTE**

1. For the purposes of subheadings 4403 41 to 4403 49, 4407 21 to 4407 29, 4408 31 to 4408 39 and 4412 31, the expression "tropical wood" means one of the following types of wood:  
 Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

**COMMENT**

1. For the purposes of this Chapter, and in particular where it applies to loose wood, the expression "square foot" (when used as the unit of measurement) shall be taken to mean "board-foot" in accordance with the technical standards established in the United States of America (B.F.M.).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>44.01</b>	<b>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:</b>		
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	15%	7%
4401.21.00	- Wood in chips or particles:		
4401.22.00	- - Coniferous	15%	7%
4401.30.00	- - Non-coniferous	15%	7%
4401.30.00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	15%	7%
<b>44.02</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated:</b>		
4402.10.00	- Of bamboo	FREE	7%
4402.90.00	- Other	FREE	7%
<b>44.03</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:</b>		
4403.10.00	- Treated with paint, stains, creosote or other preservatives	FREE	7%
4403.20.00	- Other, coniferous	FREE	7%
4403.41.00	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:		
4403.49.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	FREE	7%
4403.91.00	- - Other	FREE	7%
4403.91.00	- Other:		
4403.92.00	- - Of oak ( <i>Quercus spp.</i> )	FREE	7%
4403.92.00	- - Of beech ( <i>Fagus spp.</i> )	FREE	7%
4403.99.00	- - Other	FREE	7%
<b>44.04</b>	<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:</b>		
4404.10	- Coniferous:		
4404.10.10	- - Shavings of a kind used in the manufacture of vinegar or in the clarification of liquids	15%	7%
4404.10.90	- - Other	15%	7%
4404.20	- Non-coniferous:		
4404.20.10	- - Shavings of a kind used in the manufacture of vinegar or in the clarification of liquids	15%	7%
4404.20.90	- - Other	15%	7%
<b>4405.00.00</b>	<b>Wood wool; wood flour</b>	15%	7%
<b>44.06</b>	<b>Railway or tramway sleepers (cross-ties) of wood:</b>		
4406.10.00	- Not impregnated	15%	7%
4406.90.00	- Other	15%	7%
<b>44.07</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:</b>		
4407.10	- Coniferous:		
4407.10.11	- - Not planed or sanded:		
4407.10.19	- - - With marked signs of use	7.5%	7%
4407.10.19	- - - Other	FREE	7%
4407.10.21	- - Planed or sanded:		
4407.10.29	- - - With marked signs of use	7.5%	7%
4407.10.29	- - - Other	FREE	7%
4407.21.00	- Of tropical wood specified in Subheading Note 1 to this Chapter:		
4407.22.00	- - Mahogany ( <i>Swietenia spp.</i> )	FREE	7%
4407.25.00	- - Virola, Imbuia and Balsa	FREE	7%
4407.26.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	FREE	7%
4407.27.00	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	FREE	7%
4407.28.00	- - Sapelli	FREE	7%
4407.29.00	- - Iroko	FREE	7%
4407.29.00	- - Other	FREE	7%
4407.91.00	- Other:		
4407.91.00	- - Of oak ( <i>Quercus spp.</i> )	FREE	7%
4407.92.00	- - Of beech ( <i>Fagus spp.</i> )	FREE	7%
4407.93.00	- - Of maple ( <i>Acer spp.</i> )	FREE	7%
4407.94.00	- - Of cherry ( <i>Prunus spp.</i> )	FREE	7%
4407.95.00	- - Of ash ( <i>Fraxinus spp.</i> )	FREE	7%
4407.99.00	- - Other	FREE	7%
<b>44.08</b>	<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness not exceeding 6 mm:</b>		
4408.10.00	- Coniferous	10%	7%
4408.31.00	- Of tropical wood specified in Subheading Note 1 to this Chapter:		
4408.39.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	7%
4408.90.00	- - Other	10%	7%
4408.90.00	- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>44.09</b>	<b>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:</b>		
4409.10	- Coniferous:		
4409.10.10	-- Drawn wood used mainly for the manufacture of matches	15%	7%
4409.10.20	-- Mouldings and the like	FREE	7%
4409.10.30	-- Rounded rods for dowels, plugs and the like	10%	7%
4409.10.90	-- Other	10%	7%
	- Non-coniferous:		
4409.21.00	-- Of bamboo	10%	7%
4409.29	-- Other:		
4409.29.10	--- Drawn wood used mainly for the manufacture of matches	15%	7%
4409.29.20	--- Mouldings and the like	FREE	7%
4409.29.30	--- Rounded rods for dowels, plugs and the like	10%	7%
4409.29.90	--- Other	10%	7%
<b>44.10</b>	<b>Particle board and similar board (for example, oriented strand board and wafer-board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:</b>		
	- Of wood:		
4410.11	-- Particle board:		
4410.11.10	--- Mouldings and the like	FREE	7%
4410.11.90	--- Other	FREE	7%
4410.12	-- Oriented strand board (OSB):		
4410.12.10	--- Mouldings and the like	FREE	7%
4410.12.90	--- Other	FREE	7%
4410.19	-- Other:		
4410.19.10	--- Mouldings and the like	FREE	7%
4410.19.90	--- Other	FREE	7%
4410.90	- Other:		
4410.90.10	-- Mouldings and the like	FREE	7%
4410.90.90	-- Other	FREE	7%
<b>44.11</b>	<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:</b>		
	- Medium Density Fibreboard (MDF):		
4411.12	-- Of a thickness not exceeding 5 mm:		
	--- Not mechanically worked or surface covered:		
4411.12.11	---- Mouldings and the like	FREE	7%
4411.12.12	---- Of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	10%	7%
4411.12.19	---- Other	FREE	7%
	--- Other:		
4411.12.91	---- Mouldings and the like	FREE	7%
4411.12.92	---- Panels for the installation of racks, of the kind used in commercial premises	5%	7%
4411.12.93	---- Of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>	10%	7%
4411.12.99	---- Other	FREE	7%
4411.13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm:		
	--- Not mechanically worked or surface covered:		
4411.13.11	---- Mouldings and the like	FREE	7%
4411.13.12	---- Of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	10%	7%
4411.13.19	---- Other	FREE	7%
	--- Other:		
4411.13.91	---- Mouldings and the like	FREE	7%
4411.13.92	---- Panels for the installation of racks, of the kind used in commercial premises	5%	7%
4411.13.93	---- Of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>	10%	7%
4411.13.99	---- Other	FREE	7%
4411.14	-- Of a thickness exceeding 9 mm:		
	--- Not mechanically worked or surface covered:		
4411.14.11	--- Mouldings and the like	FREE	7%
4411.14.12	--- Of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	10%	7%
4411.14.19	--- Other	FREE	7%
	--- Other:		
4411.14.91	---- Mouldings and the like	FREE	7%
4411.14.92	---- Panels for the installation of racks, of the kind used in commercial premises	5%	7%
4411.14.93	---- Of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup>	10%	7%
4411.14.99	---- Other	FREE	7%
	- Other:		
4411.92	-- Of a density exceeding 0.8 g/cm <sup>3</sup> :		
	--- Not mechanically worked or surface covered:		
4411.92.11	---- Mouldings and the like	FREE	7%
4411.92.19	---- Other	FREE	7%
	--- Other:		
4411.92.91	---- Mouldings and the like	FREE	7%
4411.92.92	---- Panels for the installation of racks, of the kind used in commercial premises	5%	7%
4411.92.99	---- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4411.93	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
4411.93.11	--- Not mechanically worked or surface covered:	FREE	7%
4411.93.19	---- Mouldings and the like	10%	7%
	---- Other		
	--- Other:		
4411.93.91	---- Mouldings and the like	FREE	7%
4411.93.99	---- Other	FREE	7%
4411.94	-- Of a density not exceeding 0.5 g/cm <sup>3</sup> :		
	--- Not mechanically worked or surface covered:		
4411.94.11	---- Mouldings and the like	FREE	7%
4411.94.12	---- Of a density not exceeding 0.35 g/cm <sup>3</sup>	15%	7%
4411.94.19	---- Other	10%	7%
	--- Other:		
4411.94.91	---- Mouldings and the like	FREE	7%
4411.94.99	---- Other	10%	7%
<b>44.12</b>	<b>Plywood, veneered panels and similar laminated wood:</b>		
4412.10	- Of bamboo:		
4412.10.10	-- Mouldings and the like	FREE	7%
4412.10.20	-- Coated with plastic for use in shuttering	10%	7%
4412.10.30	-- Coated with decorative plastics	FREE	7%
4412.10.90	-- Other	10%	7%
	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness:		
4412.31	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter:		
4412.31.10	--- Mouldings and the like	FREE	7%
4412.31.20	--- Coated with plastic for use in shuttering	10%	7%
4412.31.30	--- Coated with decorative plastics	FREE	7%
4412.31.90	--- Other	10%	7%
4412.32	-- Other, with at least one outer ply of non-coniferous wood:		
4412.32.10	--- Mouldings and the like	FREE	7%
4412.32.20	--- Coated with plastic for use in shuttering	10%	7%
4412.32.30	--- Coated with decorative plastics	FREE	7%
4412.32.90	--- Other	10%	7%
4412.39	-- Other:		
4412.39.10	--- Mouldings and the like	FREE	7%
4412.39.20	--- Coated with plastic for use in shuttering	10%	7%
4412.39.30	--- Coated with decorative plastics	FREE	7%
4412.39.90	--- Other	10%	7%
	- Other:		
4412.94	-- Blockboard, laminboard and battenboard:		
4412.94.10	--- Mouldings and the like	FREE	7%
4412.94.20	--- Coated with plastic for use in shuttering	10%	7%
4412.94.30	--- Coated with decorative plastics	FREE	7%
4412.94.90	--- Other	10%	7%
4412.99	-- Other:		
4412.99.10	--- Mouldings and the like	FREE	7%
4412.99.20	--- Coated with plastic for use in shuttering	10%	7%
4412.99.30	--- Coated with decorative plastics	FREE	7%
4412.99.90	--- Other	10%	7%
<b>4413.00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes:</b>		
4413.00.10	- Mouldings and the like	FREE	7%
4413.00.20	- <i>Macho rojo</i> for the manufacture of waterwheels	3%	7%
4413.00.90	- Other	10%	7%
<b>4414.00.00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects</b>	10%	7%
<b>44.15</b>	<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:</b>		
4415.10	- Cases, boxes, crates, drums and similar packings; cable-drums:		
4415.10.10	-- Cable-drums	FREE	7%
4415.10.90	-- Other	15%	7%
4415.20	- Pallets, box pallets and other load boards; pallet collars:		
4415.20.10	-- Pallet collars	15%	7%
4415.20.90	-- Other	FREE	7%
<b>4416.00</b>	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves:</b>		
4416.00.10	- Casks, barrels, vats, tubs and other coopers' products and parts thereof, other than staves	3%	7%
4416.00.20	- Staves	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>4417.00</b>	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:</b>		
4417.00.11	- Tools, tool bodies and tool handles:	FREE	-
4417.00.19	- - Of a kind used in agriculture, horticulture or forestry	15%	7%
4417.00.20	- - Other	15%	7%
4417.00.30	- Handles for brooms, mops, brushes and domestic utensils	FREE	7%
4417.00.90	- Boot and shoe lasts	15%	7%
	- Other		
<b>44.18</b>	<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:</b>		
4418.10.00	- Windows, French-windows and their frames	10%	7%
4418.20.00	- Doors and their frames and thresholds	10%	7%
4418.40.00	- Shuttering for concrete constructional work	10%	7%
4418.50.00	- Shingles and shakes	10%	7%
4418.60.00	- Posts and beams	10%	7%
	- Assembled flooring panels:		
4418.71.00	- - For mosaic floors	10%	7%
4418.72.00	- - Other, multilayer	10%	7%
4418.79.00	- - Other	10%	7%
4418.90	- Other:		
4418.90.10	- - Cellular wood panels, whether or not faced with base metal	10%	7%
4418.90.20	- - Balconies and their frames	10%	7%
4418.90.90	- - Other	10%	7%
<b>4419.00</b>	<b>Tableware and kitchenware, of wood:</b>		
4419.00.10	- Of ebony, sandalwood or lacquered wood	10%	7%
	- Other:		
4419.00.91	- - Dishes, trays, plates and serving dishes	10%	7%
4419.00.92	- - Bread baskets, utensils for kneading dough, mortars and pestles	15%	7%
4419.00.99	- - Other	10%	7%
<b>44.20</b>	<b>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:</b>		
4420.10	- Statuettes and other ornaments, of wood:		
4420.10.10	- - Of ebony, sandalwood or lacquered wood	10%	7%
4420.10.90	- - Other	10%	7%
4420.90	- Other:		
	- - Wooden articles of furniture not falling in Chapter 94:		
4420.90.11	- - - Cabinets, hall stands, shelves for brushes, card-index cabinets and filing cabinets for letters, not floor-standing	15%	7%
4420.90.19	- - - Other	10%	7%
	- - Other:		
4420.90.91	- - - Boards or panels of wood marquetry or inlaid wood	10%	7%
4420.90.92	- - - Other of ebony, sandalwood or lacquered wood	10%	7%
4420.90.99	- - - Other	15%	7%
<b>44.21</b>	<b>Other articles of wood:</b>		
4421.10.00	- Clothes hangers	15%	7%
4421.90	- Other:		
4421.90.10	- - Presses for hanging clothes	10%	7%
4421.90.20	- - Match splints	FREE	7%
4421.90.30	- - Wooden paving blocks; wooden pegs or pins for footwear	15%	7%
4421.90.40	- - Beehives	10%	7%
4421.90.50	- - Venetian blinds, latticework	15%	7%
4421.90.60	- - Stairs and parts thereof	10%	7%
4421.90.70	- - Knitting needles, embroidery frames	15%	7%
4421.90.80	- - Seats for water-closet pans	10%	7%
	- - Other:		
4421.90.91	- - - Narrow sheets of wood sawn lengthwise, whether or not planed or sanded, rounded at the ends, of the kind used for ice creams and the like	FREE	7%
4421.90.99	- - - Other	10%	7%



## 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).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>45.01</b>	<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:</b>		
4501.10.00	- Natural cork, raw or simply prepared	10%	7%
4501.90.00	- Other	10%	7%
<b>4502.00</b>	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers):</b>		
4502.00.10	- Debacked or roughly squared, in blocks (cubes, bricks) and plates	10%	7%
4502.00.20	- In sheets or strip	15%	7%
4502.00.90	- Other, including roughly-shaped blanks for corks or stoppers	15%	7%
<b>45.03</b>	<b>Articles of natural cork:</b>		
4503.10.00	- Corks and stoppers	FREE	7%
4503.90	- Other:		
4503.90.10	- - Gaskets, washers and other seals; diaphragms	10%	7%
4503.90.20	- - Floats for nets, life jackets, life vests	5%	7%
4503.90.90	- - Other	15%	7%
<b>45.04</b>	<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:</b>		
4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:		
4504.10.10	- - Tiles of any shape	15%	7%
4504.10.90	- - Other	15%	7%
4504.90	- Other:		
4504.90.10	- - Corks and stoppers, including roughly-shaped blanks	15%	7%
4504.90.20	- - Gaskets, washers and other seals; diaphragms	10%	7%
4504.90.30	- - Floats for nets, life jackets, life vests	5%	7%
4504.90.90	- - Other	15%	7%

## 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 4814;
  - b) twine, cordage, ropes or cables, plaited or not (heading 5607);
  - 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 4601, 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.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>46.01</b>	<b>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):</b>		
	- Mats, matting and screens of vegetable materials:		
4601.21.00	- - Of bamboo	10%	7%
4601.22.00	- - Rattans	10%	7%
4601.29.00	- - Other	10%	7%
	- Other:		
4601.92.00	- - Of bamboo	FREE	7%
4601.93.00	- - Rattans	15%	7%
4601.94.00	- - Of other vegetable materials	15%	7%
4601.99	- - Other:		
4601.99.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	15%	7%
4601.99.90	- - - Other	15%	7%
<b>46.02</b>	<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah:</b>		
	- Of vegetable materials:		
4602.11.00	- - Of bamboo	15%	7%
4602.12.00	- - Rattans	15%	7%
4602.19	- - Other:		
4602.19.10	- - - Beehives	10%	7%
4602.19.90	- - - Other	10%	7%
4602.90.00	- Other	10%	7%

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

**CHAPTER 47**  
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;**  
**RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD**

**NOTE**

1. For the purposes of heading 4702, 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.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>4701.00.00</b>	<b>Mechanical wood pulp</b>	FREE	7%
<b>4702.00.00</b>	<b>Chemical wood pulp, dissolving grades</b>	FREE	7%
<b>47.03</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades:</b>		
	- Unbleached:		
4703.11.00	- - Coniferous	10%	7%
4703.19.00	- - Non-coniferous	10%	7%
	- Semi-bleached or bleached:		
4703.21.00	- - Coniferous	FREE	7%
4703.29.00	- - Non-coniferous	10%	7%
<b>47.04</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades:</b>		
	- Unbleached:		
4704.11.00	- - Coniferous	10%	7%
4704.19.00	- - Non-coniferous	10%	7%
	- Semi-bleached or bleached:		
4704.21.00	- - Coniferous	10%	7%
4704.29.00	- - Non-coniferous	10%	7%
<b>4705.00.00</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes</b>	FREE	7%
<b>47.06</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:</b>		
4706.10.00	- Cotton linters pulp	10%	7%
4706.20	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard:		
4706.20.10	- - Mechanical	10%	7%
4706.20.20	- - Chemical	FREE	7%
4706.20.30	- - Semi-chemical	10%	7%
4706.30	- Other, of bamboo:		
4706.30.10	- - Mechanical	10%	7%
4706.30.20	- - Chemical	FREE	7%
4706.30.30	- - Semi-chemical	10%	7%
	- Other:		
4706.91.00	- - Mechanical	10%	7%
4706.92.00	- - Chemical	FREE	7%
4706.93.00	- - Semi-chemical	10%	7%
<b>47.07</b>	<b>Recovered (waste and scrap) paper or paperboard:</b>		
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	FREE	7%
4707.20.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	FREE	7%
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	FREE	7%
4707.90.00	- Other, including unsorted waste and scrap	FREE	7%

## 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 m<sup>2</sup>).
2. This Chapter does not cover:
  - a) articles of Chapter 30;
  - b) stamping foils of heading 3212;
  - 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 3401), or with polishes, creams or similar preparations (heading 3405);
  - e) sensitized paper or paperboard of headings 3701 to 3704;
  - f) paper impregnated with diagnostic or laboratory reagents (heading 3822);
  - 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 4814 (Chapter 39);
  - h) articles of heading 4202 (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 6805) or paper- or paperboard-backed mica (heading 6814) (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 9209; or
  - p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 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/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
5. For the purposes of heading 4802, 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/m<sup>2</sup>:
  - a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
    1. weighing not more than 80 g/m<sup>2</sup>, or
    2. coloured throughout the mass; or
  - b) containing more than 8% ash, and
    1. weighing not more than 80 g/m<sup>2</sup>, 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.m<sup>2</sup>/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.m<sup>2</sup>/g.
 For paper or paperboard weighing more than 150 g/m<sup>2</sup>:
  - 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 calliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
  - c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.
 Heading 4802 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 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 4801 and 4803 to 4809 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 4814, 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 4823.

10. Heading 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 4814 or 4821, 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.

(\*) Whiteness (diffuse reflectance factor) shall be measured using the Elrepho method, GE or any internationally recognised equivalent.

### 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/m<sup>2</sup> 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 <sup>2</sup>	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/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

- a) having a Mullen burst index of not less than 3.7 kPa.m<sup>2</sup>/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 <sup>2</sup>	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1 510	1.9	6
70	830	1 790	2.3	7.2
80	965	2 070	2.8	8.3
100	1 230	2 635	3.7	10.6
115	1 425	3 060	4.4	12.3

3. For the purposes of subheading 4805 11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 N/g/m<sup>2</sup> at 50% relative humidity, at 23°C.

4. Subheading 4805 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 N/g/m<sup>2</sup> 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.m<sup>2</sup>/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.m<sup>2</sup>/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/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> 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.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>4801.00</b>	<b>Newsprint, in rolls or sheets:</b>		
4801.00.10	- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4801.00.90	- Other	5%	7%
<b>48.02</b>	<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard:</b>		
4802.10.00	- Hand-made paper and paperboard	15%	7%
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:		
4802.20.10	-- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.20.90	-- Other	15%	7%
4802.40	- Wallpaper base:		
4802.40.10	-- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.40.90	-- Other	15%	7%
	- 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:		
4802.54	-- Weighing less than 40 g/m <sup>2</sup> :		
	--- Safety paper:		
4802.54.11	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.54.19	---- Other	15%	7%
	--- Paper for books, bible paper and other printing paper, other than Bond paper and tablet paper:		
4802.54.21	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.54.29	---- Other	15%	7%
	--- Bond paper or tablet paper, onionskin, typewriting paper and other paper for correspondence:		
4802.54.31	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.54.39	---- Other	15%	7%
	--- Carbonizing base paper:		
4802.54.41	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.54.49	---- Other	15%	7%
	--- Other:		
4802.54.91	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.54.99	---- Other	10%	7%
4802.55	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls:		
4802.55.10	--- Safety paper	FREE	7%
4802.55.20	--- Paper for books, paper for magazines and other printing paper, other than Bond paper and tablet paper	FREE	7%
4802.55.30	--- Bond paper or tablet paper, typewriting paper and other paper for correspondence	FREE	7%
4802.55.40	--- Drawing paper	FREE	7%
4802.55.90	--- Other	FREE	7%
4802.56	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state:		
4802.56.10	--- Safety paper	10%	7%
4802.56.20	--- Paper for books, paper for magazines and other printing paper, other than Bond paper and tablet paper	10%	7%
4802.56.30	--- Bond paper or tablet paper, typewriting paper and other paper for correspondence	15%	7%
4802.56.40	--- Drawing paper	10%	7%
4802.56.90	--- Other	10%	7%
4802.57	-- Other, of a thickness of 40 g/m <sup>2</sup> or more but not exceeding 150 g/m <sup>2</sup> :		
4802.57.10	--- Safety paper	10%	7%
4802.57.20	--- Paper for books, paper for magazines and other printing paper, other than Bond paper and tablet paper	10%	7%
4802.57.30	--- Bond paper or tablet paper, typewriting paper and other paper for correspondence	15%	7%
4802.57.40	--- Drawing paper	10%	7%
4802.57.90	--- Other	10%	7%
4802.58	-- Weighing more than 150 g/m <sup>2</sup> :		
	--- Safety paper:		
4802.58.11	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.58.19	---- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	--- Paper for books, paper for magazines and other printing paper, other than Bond paper and tablet paper:		
4802.58.21	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.58.29	---- Other	15%	7%
	--- Bond paper or tablet paper, typewriting paper and other writing paper:		
4802.58.31	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.58.39	---- Other	15%	7%
	--- Weighing more than 150 g/m <sup>2</sup> but not more than 350 g/m <sup>2</sup> ("card"):		
4802.58.41	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.58.49	---- Other	15%	7%
	--- Other:		
4802.58.91	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.58.99	---- Other	10%	7%
	- 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	-- In rolls:		
4802.61.10	--- Safety paper	FREE	7%
4802.61.20	--- Paper for books, magazine paper and other printing paper, other than Bond paper and tablet paper	FREE	7%
4802.61.30	--- Bond paper or tablet paper, paper for correspondence and other writing paper	FREE	7%
4802.61.40	--- Drawing paper weighing not more than 150 g/m <sup>2</sup>	FREE	7%
4802.61.50	--- Other, weighing more than 150 g/m <sup>2</sup> but not more than 350 g/m <sup>2</sup> ("card")	FREE	7%
4802.61.60	--- Carbonizing base paper	FREE	7%
4802.61.90	--- Other	FREE	7%
4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm:		
4802.62.10	--- Safety paper	15%	7%
4802.62.20	--- Paper for books, magazine paper and other printing paper, other than Bond paper and tablet paper	15%	7%
4802.62.30	--- Bond paper or tablet paper, paper for correspondence and other writing paper	15%	7%
4802.62.40	--- Drawing paper weighing not more than 150 g/m <sup>2</sup>	15%	7%
4802.62.50	--- Other, weighing more than 150 g/m <sup>2</sup> but not more than 350 g/m <sup>2</sup> ("card")	15%	7%
4802.62.60	--- Carbonizing base paper	15%	7%
4802.62.90	--- Other	10%	7%
	--- Other:		
4802.69.10	--- Safety paper	15%	7%
4802.69.20	--- Paper for books, magazine paper and other printing paper, other than Bond paper and tablet paper	15%	7%
4802.69.30	--- Bond paper or tablet paper, paper for correspondence and other writing paper	15%	7%
4802.69.40	--- Drawing paper weighing not more than 150 g/m <sup>2</sup>	15%	7%
4802.69.50	--- Other, weighing more than 150 g/m <sup>2</sup> but not more than 350 g/m <sup>2</sup> ("card")	15%	7%
	--- Carbonizing base paper:		
4802.69.62	---- In rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4802.69.69	---- Other	15%	7%
4802.69.90	--- Other	10%	7%
<b>4803.00</b>	<b>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:</b>		
4803.00.10	- Cellulose wadding and webs of cellulose fibres, coloured, known as facial tissues in rolls	FREE	7%
4803.00.20	- Toilet tissue stock	15%	7%
4803.00.90	- Other	15%	7%
<b>48.04</b>	<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803:</b>		
	- Kraftliner:		
4804.11	-- Unbleached:		
4804.11.10	--- Weighing not more than 150 g/m <sup>2</sup>	15%	7%
4804.11.90	--- Other	FREE	7%
4804.19.00	-- Other	FREE	7%
	- Sack kraft paper:		
4804.21.00	-- Unbleached	15%	7%
4804.29.00	-- Other	FREE	7%
	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
4804.31.00	-- Unbleached	15%	7%
4804.39	-- Other:		
4804.39.10	--- Bleached, in rolls	FREE	7%
4804.39.90	--- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
4804.41.00	-- Unbleached	10%	7%
4804.42.00	-- 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	10%	7%
4804.49.00	-- Other	10%	7%
	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
4804.51.00	-- Unbleached	10%	7%
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	5%	7%
4804.59.00	-- Other	10%	7%
<b>48.05</b>	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter:</b>		
	- Fluting paper:		
4805.11	-- Semi-chemical fluting paper:		
4805.11.10	--- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.11.90	--- Other	5%	7%
4805.12	-- Fluting paper:		
	--- Weighing less than 225 g/m <sup>2</sup> , other than multi-ply paper:		
4805.12.11	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.12.19	---- Other	15%	7%
	--- Other:		
4805.12.91	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.12.99	---- Other	10%	7%
4805.19	-- Other:		
	--- Weighing less than 225 g/m <sup>2</sup> , other than multi-ply paper:		
4805.19.11	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.19.19	---- Other	15%	7%
	--- Other:		
4805.19.91	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.19.99	---- Other	10%	7%
	- Testliner (recycled liner board):		
4805.24	-- Weighing not more than 150 g/m <sup>2</sup> :		
4805.24.10	--- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.24.90	--- Other	15%	7%
4805.25	-- Weighing more than 150 g/m <sup>2</sup> :		
4805.25.10	--- Multi-ply paper, each ply bleached	FREE	7%
	--- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , other than multi-ply paper:		
4805.25.21	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.25.29	---- Other	15%	7%
	--- Other:		
4805.25.91	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.25.99	---- Other	10%	7%
4805.30	- Sulphite wrapping paper:		
4805.30.10	-- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.30.90	-- Other	15%	7%
4805.40	- Filter paper and paperboard:		
4805.40.10	-- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.40.90	-- Other	10%	7%
4805.50	- Felt paper and paperboard:		
4805.50.10	-- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.50.90	-- Other	15%	7%
	- Other:		
4805.91	-- Weighing not more than 150 g/m <sup>2</sup> :		
4805.91.10	--- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.91.90	--- Other	15%	7%
4805.92	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
4805.92.10	--- Multi-ply paper, each ply bleached	FREE	7%
	--- Other, multi-ply paper:		
4805.92.21	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.92.29	---- Other	10%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4805.92.91	--- Other: ---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.92.99	---- Other	15%	7%
4805.93	-- Weighing not less than 225 g/m <sup>2</sup> :		
4805.93.10	--- Multi-ply paper, each ply bleached	FREE	7%
	--- Other:		
4805.93.91	---- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4805.93.99	---- Other	10%	7%
<b>48.06</b>	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or in sheets:</b>		
4806.10	- Vegetable parchment:		
4806.10.10	-- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4806.10.90	-- Other	10%	7%
4806.20	- Greaseproof papers:		
4806.20.10	-- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4806.20.90	-- Other	10%	7%
4806.30	- Tracing papers:		
4806.30.10	-- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4806.30.90	-- Other	10%	7%
4806.40	- Glassine and other glazed transparent or translucent papers:		
4806.40.10	-- In rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4806.40.90	-- Other	10%	7%
<b>4807.00</b>	<b>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:</b>		
4807.00.10	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	15%	7%
4807.00.90	- Other	FREE	7%
<b>48.08</b>	<b>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:</b>		
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	FREE	7%
4808.20.00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	10%	7%
4808.30.00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	10%	7%
4808.90	- Other:		
4808.90.10	-- Crepe paper	10%	7%
4808.90.90	-- Other	10%	7%
<b>48.09</b>	<b>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:</b>		
4809.20	- Self-copy paper:		
4809.20.10	-- Not printed	FREE	7%
4809.20.20	-- Printed	10%	7%
4809.90.00	- Other	10%	7%
<b>48.10</b>	<b>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:</b>		
	- 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	-- In rolls:		
	--- Weighing not more than 150 g/m <sup>2</sup> :		
4810.13.11	---- Not printed	FREE	7%
4810.13.19	---- Other	10%	7%
	--- Other:		
4810.13.91	---- Not printed	FREE	7%
4810.13.99	---- Other	5%	7%
4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm:		
	--- Weighing not more than 150 g/m <sup>2</sup> :		
4810.14.11	---- Not printed	FREE	7%
4810.14.19	---- Other	10%	7%
	--- Other:		
4810.14.91	---- Not printed	FREE	7%
4810.14.99	---- Other	5%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4810.19	-- Other:		
4810.19.10	--- Weighing not more than 150 g/m <sup>2</sup>	10%	7%
4810.19.90	--- Other	5%	7%
	- 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	-- Light-weight coated paper:		
4810.22.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4810.22.90	--- Other	15%	7%
4810.29	-- Other:		
4810.29.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4810.29.90	--- Other	15%	7%
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.31	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less:		
4810.31.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4810.31.90	--- Other	15%	7%
4810.32	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> :		
4810.32.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4810.32.90	--- Other	15%	7%
4810.39	-- Other:		
4810.39.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4810.39.90	--- Other	FREE	7%
	- Other paper and paperboard:		
4810.92	-- Multi-ply:		
4810.92.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4810.92.90	--- Other	15%	7%
4810.99	-- Other:		
4810.99.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4810.99.90	--- Other	15%	7%
<b>48.11</b>	<b>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:</b>		
4811.10	- Tarred, bituminized or asphalted paper and paperboard:		
4811.10.10	-- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4811.10.30	-- Floor coverings on a base of paper or of paperboard, whether or not cut to size	15%	7%
4811.10.90	-- Other	10%	7%
	- Gummed or adhesive paper and paperboard:		
4811.41	-- Self-adhesive:		
4811.41.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4811.41.90	--- Other	10%	7%
4811.49	-- Other:		
4811.49.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4811.49.90	--- Other	10%	7%
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51	-- Bleached, weighing more than 150 g/m <sup>2</sup> :		
4811.51.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4811.51.30	--- Other, for the manufacture of containers for beverages, printed, coated on both sides with transparent plastic film, whether or not lined with metal foil (on the side to be the inside of the container), folded or scored to facilitate cutting for the manufacture of the individual containers	FREE	7%
4811.51.40	--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	15%	7%
4811.51.90	--- Other	10%	7%
4811.59	-- Other:		
4811.59.10	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4811.59.30	--- Other, for the manufacture of containers for beverages, printed, coated on both sides with transparent plastic film, whether or not lined with metal foil (on the side to be the inside of the container), folded or scored to facilitate cutting for the manufacture of the individual containers	FREE	7%
4811.59.40	--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	15%	7%
4811.59.90	--- Other	5%	7%
4811.60	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:		
4811.60.10	-- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4811.60.90	-- Other	15%	7%
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
	-- Surface-coated or surface-covered:		
4811.90.11	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4811.90.19	--- Other	15%	7%
	-- Other impregnated, not printed:		
4811.90.21	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4811.90.23	--- Other, not printed	5%	7%
4811.90.29	--- Other	10%	7%
	-- Other, printed:		
4811.90.41	--- Writing paper	10%	7%
4811.90.42	--- Drawing paper	15%	7%
4811.90.43	--- Packing or wrapping paper, without advertisements	5%	7%
4811.90.44	--- Packing or wrapping paper, with advertisements	15%	7%
4811.90.49	--- Other	5%	7%
	-- Other:		
4811.90.91	--- Not printed, in rolls or rectangular (including square) sheets with one side exceeding 50.8 cm and the other side exceeding 76.2 cm, in the unfolded state (exceeding 20" x 30")	FREE	7%
4811.90.93	--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	15%	7%
4811.90.99	--- Other	5%	7%
<b>4812.00.00</b>	<b>Filter blocks, slabs and plates, of paper pulp</b>	FREE	7%
<b>48.13</b>	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes:</b>		
4813.10.00	- In the form of booklets or tubes	FREE	7%
4813.20.00	- In rolls of a width not exceeding 5 cm	FREE	7%
4813.90	- Other:		
4813.90.10	-- In strips or rolls, of a width exceeding 15 cm or in sheets with one side exceeding 15 cm and the other side exceeding 36 cm in the unfolded state	15%	7%
4813.90.20	-- Cut to shapes other than square or rectangular or in strips or rolls of a width not exceeding 15 cm, provided that this width is not the width required for the industrial manufacture of cigarettes	15%	7%
4813.90.90	-- Other	FREE	7%
<b>48.14</b>	<b>Wallpaper and similar wall coverings; window transparencies of paper:</b>		
4814.10.00	- "Ingrain" paper	15%	7%
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	10%	7%
4814.90.00	- Other	15%	7%
<b>48.16</b>	<b>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:</b>		
4816.20	- Self-copy paper:		
4816.20.10	-- In rolls of a width exceeding 21 cm but not exceeding 36 cm, with a diameter exceeding 100 cm, not printed	FREE	7%
4816.20.90	-- Other	15%	7%
4816.90	- Other:		
4816.90.10	-- Duplicator stencils	FREE	7%
4816.90.90	-- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>48.17</b>	<b>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:</b>		
4817.10.00	- Envelopes	15%	7%
4817.20.00	- Letter cards, plain postcards and correspondence cards	15%	7%
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	15%	7%
<b>48.18</b>	<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:</b>		
4818.10.00	- Toilet paper	10%	7%
4818.20	- Handkerchiefs, cleansing or facial tissues and towels:		
4818.20.10	- - Handkerchiefs and cleansing or facial tissues	15%	7%
4818.20.20	- - Paper towels	10%	7%
4818.30	- Tablecloths and serviettes:		
4818.30.10	- - Serviettes	10%	7%
4818.30.20	- - Tablecloths	15%	7%
4818.30.30	- - Sets of tablecloths and serviettes	15%	7%
4818.40	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
4818.40.10	- - Napkins, whether or not for adults	5%	-
4818.40.20	- - Sanitary towels	15%	7%
4818.40.30	- - Sanitary tampons	15%	7%
4818.40.40	- - Sterilized articles for clinics and hospitals	5%	7%
4818.40.90	- - Other	15%	7%
4818.50	- Articles of apparel and clothing accessories:		
4818.50.10	- - Articles of sterilized paper for clinics and hospitals	5%	7%
4818.50.20	- - Collars, bibs and cuffs	FREE	7%
4818.50.90	- - Other	15%	7%
4818.90	- Other:		
4818.90.10	- - Articles of sterilized paper for clinics and hospitals	5%	7%
4818.90.90	- - Other	15%	7%
<b>48.19</b>	<b>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:</b>		
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	10%	7%
4819.20	- Cartons, boxes and cases, of paper or paperboard, not corrugated:		
4819.20.10	- - Paperboard to be assembled into containers for beverages	FREE	7%
4819.20.20	- - Folding boxes	15%	7%
4819.20.90	- - Other	15%	7%
4819.30	- Sacks and bags, having a base of a width of 40 cm or more:		
	- - Multi-ply bags:		
4819.30.11	- - - For cement and the like	15%	7%
4819.30.12	- - - For ground coffee or sugar	15%	7%
4819.30.19	- - - Other	15%	7%
4819.30.20	- - Bags for vacuum cleaners	15%	7%
4819.30.90	- - Other	15%	7%
4819.40	- Other sacks and bags (including cones):		
	- - Multi-ply bags:		
4819.40.11	- - - For cement and the like	15%	7%
4819.40.12	- - - For ground coffee or sugar	15%	7%
4819.40.19	- - - Other	15%	7%
4819.40.20	- - Bags for vacuum cleaners	15%	7%
4819.40.90	- - Other	10%	7%
4819.50	- Other packing containers, including record sleeves:		
4819.50.10	- - Garment bags of paper	15%	7%
4819.50.20	- - Packings for eggs	15%	7%
4819.50.30	- - For ice cream, holding one gallon or more	FREE	7%
4819.50.40	- - Other folding containers	15%	7%
4819.50.90	- - Other	15%	7%
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15%	7%
<b>48.20</b>	<b>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:</b>		
4820.10	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:		
4820.10.10	- - Registers	15%	7%
4820.10.20	- - Account books	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4820.10.31	-- Note books, order books, receipt books:		
4820.10.39	--- Continuous forms	15%	7%
	--- Other	15%	7%
	-- Letter pads:		
4820.10.41	--- Without printed indications	15%	7%
4820.10.49	--- Other	15%	7%
4820.10.50	-- Diaries	10%	7%
4820.10.90	-- Other	15%	7%
4820.20	- Exercise books:		
4820.20.10	-- School exercise books (wide ruled, double lined, for calligraphy, squared, for music and drawing)	10%	-
4820.20.90	-- Other, including signatures and pads	10%	7%
4820.30	- Binders (other than book covers), folders and file covers:		
4820.30.10	-- Accordion binders and folders	15%	7%
4820.30.20	-- Ring binders	10%	7%
	-- Other folders for files:		
4820.30.31	--- Hanging, "Pendaflex"	15%	7%
4820.30.32	--- For presentations, other than manila folders	15%	7%
4820.30.39	--- Other	10%	7%
4820.30.40	-- File covers, other than book covers	10%	7%
4820.30.90	-- Other	15%	7%
4820.40.00	- Manifold business and interleaved carbon sets	15%	7%
4820.50.00	- Albums for samples or for collections	5%	7%
4820.90	- Other:		
	-- Bound covers for books:		
4820.90.11	--- For account books	15%	7%
4820.90.19	--- Other	10%	7%
4820.90.90	-- Other	15%	7%
<b>48.21</b>	<b>Paper or paperboard labels of all kinds, whether or not printed:</b>		
4821.10	- Printed:		
4821.10.10	-- Labels for exercise books	15%	-
4821.10.20	-- Twin check labels for photographic film development	FREE	7%
4821.10.30	-- Other, of a kind manufactured in Panama	15%	7%
4821.10.90	-- Other	10%	7%
4821.90	- Other:		
4821.90.10	-- Of a kind manufactured in Panama	15%	7%
4821.90.90	-- Other	10%	7%
<b>48.22</b>	<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):</b>		
4822.10.00	- Of a kind used for winding textile yarn	FREE	7%
4822.90	- Other:		
4822.90.10	-- For the textile industry	FREE	7%
4822.90.90	-- Other	15%	7%
<b>48.23</b>	<b>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:</b>		
4823.20.00	- Filter paper and paperboard	10%	7%
4823.40	- Rolls, sheets and dials, printed for self-recording apparatus:		
4823.40.10	-- For horse race coupon vending machines	5%	7%
4823.40.90	-- Other	FREE	7%
	- Trays, dishes, plates, cups and the like, of paper or paperboard:		
4823.61.00	-- Of bamboo	15%	7%
4823.69	-- Other:		
4823.69.10	--- Paraffin-coated paper cups, other than those holding from 3 to 24 ounces	10%	7%
4823.69.20	--- Drinking straws	15%	7%
4823.69.90	--- Other	15%	7%
4823.70	- Moulded or pressed articles of paper pulp:		
4823.70.10	-- Moulded sheets for packing eggs	5%	7%
4823.70.20	-- Printing flongs	10%	7%
4823.70.90	-- Other	15%	7%
4823.90	- Other:		
4823.90.10	-- Paper and paperboard, simply cut for wrapping	15%	7%
4823.90.20	-- Blotting paper and paperboard	10%	7%
4823.90.30	-- Dressmakers' patterns	10%	7%
4823.90.40	-- Gaskets and washers	FREE	7%
	-- Tubular casings:		
4823.90.51	--- For sausages	FREE	-
4823.90.59	--- Other	FREE	7%
4823.90.60	-- Removable in-soles of paperboard	FREE	-
4823.90.70	-- Letters of paper or paperboard	15%	7%
4823.90.80	-- Lids for containers	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4823.90.91	- - Other:		
4823.90.92	--- Fans	10%	7%
4823.90.93	--- Printing flongs	10%	7%
4823.90.94	--- Punched card stock, whether or not in strips	15%	7%
4823.90.95	--- Printed silicone-coated paper in rolls of a width of 2 cm	FREE	7%
4823.90.96	--- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes, not printed, embossed or perforated	15%	7%
4823.90.97	--- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	15%	7%
4823.90.98	--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	15%	7%
4823.90.99	--- Gummed or adhesive paper, in strips or rolls	15%	7%
	--- Other	10%	7%

## CHAPTER 49

### PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

#### NOTES

1. This Chapter does not cover:
  - a) photographic negatives or positives on transparent bases (Chapter 37);
  - b) maps, plans or globes, in relief, whether or not printed (heading 9023);
  - c) playing cards or other goods of Chapter 95; or
  - d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, 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 4901, whether or not containing advertising material.
4. Heading 4901 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 4911.
5. Subject to Note 3 to this Chapter, heading 4901 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 4911.
6. For the purposes of heading 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

#### ADDITIONAL NOTE

1. Goods of Tariff subheading 4907.00.52 are subject to import restrictions. Imports must be accompanied by the permit issued by the competent authority.

#### ADDITIONAL COMMENTS

1. Executive Order No. 1, 20 January 1993 (Official Gazette No. 22.216, 1 February 1993) regulating Article 1057-v, paragraph 8 i) of the Tax Code, added by Law No. 17, 15 June 1992, establishes that all educational periodicals and other educational magazines shall be exempt from payment of I.T.B.M.S., provided that they have first been recognized as educational by the Ministry of Education (Heading 4902).
2. In accordance with Act No. 61, 26 December 2002 (Official Gazette No. 24.708, 27 December 2002), texts, books and publications in general, which have been recognized as educational by the Ministry of Education, shall be exempt from payment of I.T.B.M.S.
3. In accordance with Executive Order No. 16, 27 February 2003, published in Official Gazette No. 24.755, 7 March 2003, amending Article 2 and repealing Article 4 of Executive Order No. 1, 20 March 1993.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>49.01</b>	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:</b>		
4901.10	- In single sheets, whether or not folded:		
4901.10.10	- - Pornographic	FREE	7%
4901.10.90	- - Other	FREE	-
	- Other:		
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	FREE	-
4901.99	- - Other:		
4901.99.10	- - - Pornographic	FREE	7%
4901.99.90	- - - Other	FREE	-
<b>49.02</b>	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:</b>		
4902.10	- Appearing at least four times a week:		
4902.10.10	- - Recognised as educational by the Ministry of Education	FREE	-
	- - Other:		
4902.10.91	- - - Pornographic	FREE	7%
4902.10.99	- - - Other	FREE	-
4902.90	- Other:		
4902.90.10	- - Daily or weekly newspapers, other than pornographic	FREE	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
4902.90.21	- - Magazines and other periodicals:	FREE	-
4902.90.22	- - - Recognised as educational by the Ministry of Education	FREE	7%
4902.90.29	- - - Pornographic	FREE	-
	- - - Other		
<b>4903.00</b>	<b>Children's picture, drawing or colouring books:</b>		
4903.00.10	- Drawing or colouring books	FREE	-
4903.00.90	- Other	FREE	-
<b>4904.00.00</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated</b>	FREE	-
<b>49.05</b>	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:</b>		
4905.10.00	- Globes	FREE	-
	- Other:		
4905.91.00	- - In book form	FREE	-
4905.99.00	- - Other	FREE	-
<b>4906.00.00</b>	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing</b>	FREE	-
<b>4907.00</b>	<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:</b>		
	- Postage, revenue or similar stamps; stamp-impressed paper, unissued:		
4907.00.11	- - Postage stamps	10%	7%
4907.00.19	- - Other	10%	7%
4907.00.20	- Stamped envelopes, letter-cards, postcards, and the like	10%	7%
4907.00.30	- Cheque forms, whether or not stamped, cheque books; not including traveller's cheques	15%	7%
	- Banknotes, traveller's cheques:		
4907.00.41	- - Being legal tender or issued	FREE	-
4907.00.49	- - Other	10%	7%
	- Lottery tickets and the like:		
4907.00.51	- - Official lottery tickets, unissued	15%	7%
4907.00.52	- - Official lottery tickets in circulation	15%	7% *
4907.00.59	- - Other	10%	7%
	- Stock, share or bond certificates and similar documents of title, other than bills of lading:		
4907.00.61	- - Not filled out or issued or not being legal tender	15%	7%
4907.00.69	- - Other (business documents, issued certificates, being legal tender)	FREE	-
	- Unissued bills of lading:		
4907.00.71	- - Air bills of lading	15%	7%
4907.00.79	- - Other	15%	7%
4907.00.90	- Other	15%	7%
<b>49.08</b>	<b>Transfers (decalcomanias):</b>		
4908.10.00	- Transfers (decalcomanias), vitrifiable	15%	7%
4908.90.00	- Other	15%	7%
<b>4909.00</b>	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings:</b>		
	- Postcards, not prepaid:		
4909.00.11	- - With views from the Republic of Panama	10%	7%
4909.00.19	- - Other	15%	7%
	- Easter or Christmas greeting cards and other greeting cards obtained by any process, with or without envelopes or trimmings:		
4909.00.21	- - Intended to be completed with a written message	15%	7%
4909.00.29	- - Other	15%	7%
4909.00.30	- Mass cards and the like	15%	7%
4909.00.40	- Business or visiting cards	10%	7%
4909.00.90	- Other	15%	7%
<b>4910.00</b>	<b>Calendars of any kind, printed, including calendar blocks:</b>		
	- Calendars of any kind, printed on paper or paperboard, including calendar blocks of paper or paperboard:		
4910.00.11	- - With educational illustrations	FREE	7%
4910.00.19	- - Other	15%	7%
4910.00.20	- Calendars printed on material other than paper or paperboard, other than composite calendars or perpetual calendars	15%	7%
4910.00.30	- Composite calendars or perpetual calendars	15%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>49.11</b>	<b>Other printed matter, including printed pictures and photographs:</b>		
4911.10	- Trade advertising material, commercial catalogues and the like:		
	- - Advertising posters, other than those for motion pictures, video tape films or for tourism:		
4911.10.11	- - - Sample colour cards for paints	FREE	7%
4911.10.19	- - - Other	15%	7%
4911.10.20	- - Posters and other trade advertising materials, for motion pictures or videos	10%	7%
4911.10.30	- - Other trade advertising materials, catalogues and the like, of foreign companies	FREE	7%
4911.10.40	- - Advertising material for local tourism, distributed free of charge	FREE	7%
	- - Other:		
4911.10.91	- - - Sample colour cards for paints	FREE	7%
4911.10.99	- - - Other	15%	7%
	- Other:		
4911.91	- - Pictures, designs and photographs:		
	- - - Picture cards, images, posters, pictures and the like without advertising:		
4911.91.11	- - - - Educational posters, other than charts and diagrams	10%	7%
4911.91.12	- - - - Reproductions of famous paintings, of a kind not produced in Panama	15%	7%
4911.91.19	- - - - Other	15%	7%
4911.91.20	- - - Aerial photographs for maps and plans	FREE	7%
4911.91.30	- - - Other photographs	15%	7%
4911.91.40	- - - Educational charts and diagrams, picture cards or pictures	FREE	-
4911.91.90	- - - Other	10%	7%
4911.99	- - Other:		
4911.99.10	- - - Admission tickets and other tickets used to keep the order of turns in queues, whether or not in strips	15%	7%
4911.99.20	- - - Travel tickets	15%	7%
4911.99.30	- - - Paper stamps (other than those for securities)	15%	7%
4911.99.90	- - - Other	15%	7%
* See additional note (restrictions)			

## SECTION XI TEXTILES AND TEXTILE ARTICLES

### NOTES

1. This Section does not cover:
  - a) animal brush making bristles or hair (heading 0502); horsehair or horsehair waste (heading 0511);
  - b) human hair or articles of human hair (heading 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading 5911);
  - c) cotton linters or other vegetable materials of Chapter 14;
  - d) asbestos of heading 2524 or articles of asbestos or other products of heading 6812 or 6813;
  - e) articles of heading 3005 or 3006; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 3306;
  - f) sensitized textiles of headings 3701 to 3704;
  - g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
  - h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
  - i) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
  - k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, of heading 4303 or 4304;
  - l) articles of textile materials of heading 4201 or 4202;
  - m) products of articles of Chapter 48 (for example, cellulose wadding);
  - n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - o) hair-nets or other headgear or parts thereof of Chapter 65;
  - p) goods of Chapter 67;
  - q) abrasive-coated textile material (heading 6805) and also carbon fibres or articles of carbon fibres of heading 6815;
  - r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
  - t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
  - u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
  - v) articles of Chapter 97.
2. A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material. When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- B) For the purposes of the above rule:
  - a) gimped horsehair yarn (heading 5110) and metallized yarn (heading 5605) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - b) the choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classifiable in that Chapter;
  - c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- C) The provisions of paragraphs A and B above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.
3. A) For the purposes of this Section, and subject to the exceptions in paragraph B below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
  - a) of silk or waste silk, measuring more than 20 000 decitex;
  - b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;
  - c) of true hemp or flax:
    - i) polished or glazed, measuring 1 429 decitex or more; or
    - ii) not polished or glazed, measuring more than 20 000 decitex;
  - d) of coir, consisting of three or more plies;
  - e) of other vegetable fibres, measuring more than 20 000 decitex; or
  - f) reinforced with metal thread.
- B) Exceptions:
  - a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - c) silk-worm gut of heading 5006, and monofilaments of Chapter 54;
  - d) metallized yarn of heading 5605; yarn reinforced with metal thread is subject to paragraph A f) above; and
  - e) chenille yarn, gimped yarn and loop wale-yarn of heading 5606.

4. A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph B below, yarn (single, multiple (folded) or cabled) put up:
- on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - 85 g in the case of silk, waste silk or man-made filament yarn; or
    - 125 g in other cases;
  - in balls, hanks or skeins of a weight not exceeding:
    - 85 g in the case of man-made filament yarn of less than 3 000 decitex, silk or silk waste;
    - 125 g in the case of all other yarns of less than 2 000 decitex; or
    - 500 g in other cases;
  - in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
    - 85 g in the case of silk, waste silk or man-made filament yarn; or
    - 125 g in other cases.
- B) Exceptions:
- single yarn of any textile material, except:
    - single yarn of wool or fine animal hair, unbleached; and
    - single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;
  - multiple (folded) or cabled yarn, unbleached:
    - of silk or waste silk, however put up; or
    - of other textile material except wool or fine animal hair, in hanks or skeins;
  - multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - single, multiple (folded) or cabled yarn of any textile material:
    - in cross-reeled hanks or skeins; or
    - put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 5204, 5401 and 5508 the expression “sewing thread” means multiple (folded) or cabled yarn:
- put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1 000 g;
  - dressed for use as sewing thread; and
  - with a final “Z” twist.
6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centi-newtons per tex), greater than the following:
- |   |           |
|---|-----------|
| Single yarn of nylon or other polyamides, or of polyesters .....                      | 60 cN/tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ..... | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon .....                       | 27 cN/tex |
7. For the purposes of this Section, the expression “made up” means:
- cut otherwise than into squares or rectangles;
  - produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - cut to size and having undergone a process of drawn thread work;
  - assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. For the purposes of this Section and where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 6101 to 6114 and headings 6201 to 6211.

## SUBHEADING NOTES

- In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:
  - Unbleached yarn**  
Yarn which:
    - has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

**b) Bleached yarn**

Yarn which:

- i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- ii) consists of a mixture of unbleached and bleached fibres; or
- iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

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

Yarn which:

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

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

**d) Unbleached woven fabric**

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

**e) Bleached woven fabric**

Woven fabric which:

- i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- ii) consists of bleached yarn; or
- iii) consists of unbleached and bleached yarn.

**f) Dyed woven fabric**

Woven fabric which:

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

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

Woven fabric (other than printed woven fabric) which:

- i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- ii) consists of unbleached or bleached yarn and coloured yarn; or
- iii) consists of marl or mixture yarns.

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

**h) Printed woven fabric**

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

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

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

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

**ij) Plain weave**

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

2. A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809 consisting of the same textile materials.

B) For the application of this rule:

- a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- c) in the case of embroidery of heading 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

**ADDITIONAL COMMENT**

## THREAD AND YARN DIMENSIONS

For identification purposes threads and yarns are classified according to their type, gauge, twist and number of plies. Each of these characteristics contributes to the final performance of the textile fabric.

Thread types or classes are based on fibre length, orientation, appearance and special end use.

Yarns are named according to their "number" or "count". Different measurement systems are used. However, the Harmonized System Nomenclature uses the TEX system (adopted by the International Organization for Standardization).

- A) METRIC NUMBER (No.): Unit of measure corresponding to the length in metres of a given weight in grams. This is an indirect system; the finer the thread, the higher the corresponding metric number.

$$\text{No.} = \frac{\text{Length in metres}}{\text{weight in grams}}$$

TEX: is a unit of measure for the linear mass density of fibres and is defined as the mass in grams per 1 000 metres of thread, yarn, filament, fibre or any strand of textile.

$$\text{TEX} = \frac{\text{weight in grams}}{1000 \text{ metres (length)}} = \frac{\text{weight in grams}}{\text{length in metres}} \times 1000$$

$$\text{No.} = \frac{\text{length in metres}}{1}$$

$$\text{TEX} = \frac{\text{No.}}{1} \times 1000$$

C) Decitex (dtex): One decitex equals 0.10 Tex. In other words, 10 dtex equals 1 Tex.

$$\text{dtex} = \frac{\text{weight in grams}}{10 \text{ kilometres (length)}} = \frac{\text{weight in grams}}{\text{length in metres}} \times 10.000 = \frac{1}{\text{No.}} \times 10.000$$

D) **Denier**: is a unit of measurement similar to decitex

$$1 \text{ denier} = \frac{\text{weight in grams}}{9 \text{ kilometres (length)}} = \frac{\text{weight in grams}}{\text{length in metres}} \times 9.000 = \frac{1}{\text{No.}} \times 9.000$$

$$\frac{\text{decitex}}{\text{Denier}} = \frac{10}{9}$$

## CHAPTER 50 SILK

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>5001.00.00</b>	<b>Silk-worm cocoons suitable for reeling</b>	10%	7%
<b>5002.00.00</b>	<b>Raw silk (not thrown)</b>	10%	7%
<b>5003.00.00</b>	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)</b>	10%	7%
<b>5004.00.00</b>	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale</b>	10%	7%
<b>5005.00.00</b>	<b>Yarn spun from silk waste, not put up for retail sale</b>	10%	7%
<b>5006.00.00</b>	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut</b>	FREE	7%
<b>50.07</b>	<b>Woven fabrics of silk or of silk waste:</b>		
5007.10.00	- Fabrics of noil silk	FREE	7%
5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	FREE	7%
5007.90.00	- Other fabrics	FREE	7%

## CHAPTER 51

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

**NOTE**

1. Throughout the Nomenclature:

- a) "wool" means the natural fibre grown by sheep or lambs;
- b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush making hair and bristles (heading 0502) and horsehair (heading 0511).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>51.01</b>	<b>Wool, not carded or combed:</b>		
	- Greasy, including fleece-washed wool:		
5101.11.00	- - Shorn wool	10%	7%
5101.19.00	- - Other	10%	7%
	- Degreased, not carbonized:		
5101.21.00	- - Shorn wool	10%	7%
5101.29.00	- - Other	10%	7%
5101.30.00	- Carbonized	10%	7%
<b>51.02</b>	<b>Fine or coarse animal hair, not carded or combed:</b>		
	- Fine animal hair:		
5102.11.00	- - Of Kashmir (cashmere) goats	10%	7%
5102.19.00	- - Other	10%	7%
5102.20.00	- Coarse animal hair	10%	7%
<b>51.03</b>	<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:</b>		
5103.10.00	- Noils of wool or of fine animal hair	10%	7%
5103.20.00	- Other waste of wool or of fine animal hair	10%	7%
5103.30.00	- Waste of coarse animal hair	10%	7%
<b>5104.00.00</b>	<b>Garnetted stock of wool or of fine or coarse animal hair</b>	10%	7%
<b>51.05</b>	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):</b>		
5105.10.00	- Carded wool	10%	7%
	- Wool tops and other combed wool:		
5105.21.00	- - Combed wool in fragments	10%	7%
5105.29.00	- - Other	10%	7%
	- Fine animal hair, carded or combed:		
5105.31.00	- - Of Kashmir (cashmere) goats	10%	7%
5105.39.00	- - Other	10%	7%
5105.40.00	- Coarse animal hair, carded or combed	10%	7%
<b>51.06</b>	<b>Yarn of carded wool, not put up for retail sale:</b>		
5106.10.00	- Containing 85% or more by weight of wool	15%	7%
5106.20.00	- Containing less than 85% by weight of wool	15%	7%
<b>51.07</b>	<b>Yarn of combed wool, not put up for retail sale:</b>		
5107.10.00	- Containing 85% or more by weight of wool	15%	7%
5107.20.00	- Containing less than 85% by weight of wool	15%	7%
<b>51.08</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale:</b>		
5108.10.00	- Carded	15%	7%
5108.20.00	- Combed	15%	7%
<b>51.09</b>	<b>Yarn of wool or of fine animal hair, put up for retail sale:</b>		
5109.10.00	- Containing 85% or more by weight of wool or fine animal hair	15%	7%
5109.90.00	- Other	15%	7%
<b>5110.00.00</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale</b>	FREE	7%
<b>51.11</b>	<b>Woven fabrics of carded wool or of carded fine animal hair:</b>		
	- Containing 85% or more by weight of wool or fine animal hair:		
5111.11	- - Weighing not more than 300 g/m <sup>2</sup> :		
5111.11.10	- - - Elastic fabrics (not knitted or crocheted) consisting of textile materials combined with rubber threads	FREE	7%
5111.11.90	- - - Other	10%	7%
5111.19	- - Other:		
5111.19.10	- - - Elastic fabrics (not knitted or crocheted) consisting of textile materials combined with rubber threads	FREE	7%
5111.19.90	- - - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
5111.20	- Other, mixed mainly or solely with man-made filaments:		
5111.20.10	- - Elastic fabrics (not knitted or crocheted) consisting of textile materials combined with rubber threads	FREE	7%
5111.20.90	- - Other	10%	7%
5111.30	- Other, mixed mainly or solely with man-made staple fibres:		
5111.30.10	- - Elastic fabrics (not knitted or crocheted) consisting of textile materials combined with rubber threads	FREE	7%
5111.30.90	- - Other	10%	7%
5111.90	- Other:		
5111.90.10	- - Elastic fabrics (not knitted or crocheted) consisting of textile materials combined with rubber threads	FREE	7%
5111.90.90	- - Other	10%	7%
<b>51.12</b>	<b>Woven fabrics of combed wool or of combed fine animal hair:</b>		
	- Containing 85% or more by weight of wool or fine animal hair:		
5112.11.00	- - Weighing not more than 200 g/m <sup>2</sup>	FREE	7%
5112.19.00	- - Other	FREE	7%
5112.20.00	- Other, mixed mainly or solely with man-made filaments	FREE	7%
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	FREE	7%
5112.90.00	- Other	FREE	7%
<b>5113.00.00</b>	<b>Woven fabrics of coarse animal hair or of horsehair</b>	FREE	7%

## CHAPTER 52 COTTON

### SUBHEADING NOTE

1. For the purposes of subheadings 5209 42 and 5211 42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>5201.00.00</b>	<b>Cotton, not carded or combed</b>	FREE	7%
<b>52.02</b>	<b>Cotton waste (including yarn waste and garnetted stock):</b>		
5202.10.00	- Yarn waste (including thread waste)	FREE	7%
	- Other:		
5202.91.00	-- Garnetted stock	FREE	7%
5202.99.00	-- Other	FREE	7%
<b>5203.00.00</b>	<b>Cotton, carded or combed</b>	FREE	7%
<b>52.04</b>	<b>Cotton sewing thread, whether or not put up for retail sale:</b>		
	- Not put up for retail sale:		
5204.11.00	-- Containing 85% or more by weight of cotton	FREE	7%
5204.19.00	-- Other	FREE	7%
5204.20.00	- Put up for retail sale	FREE	7%
<b>52.05</b>	<b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:</b>		
	- Single yarn, of uncombed fibres:		
5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	FREE	7%
5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	FREE	7%
5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	FREE	7%
5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	FREE	7%
5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	FREE	7%
	- Single yarn, of combed fibres:		
5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	FREE	7%
5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	FREE	7%
5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	FREE	7%
5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	FREE	7%
5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	FREE	7%
5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	FREE	7%
5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	FREE	7%
	- Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	FREE	7%
5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	FREE	7%
5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	FREE	7%
5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	FREE	7%
5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	FREE	7%
	- Multiple (folded) or cabled yarn, of combed fibres:		
5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	FREE	7%
5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	FREE	7%
5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	FREE	7%
5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	FREE	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
5205.46.00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	FREE	7%
5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	FREE	7%
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	FREE	7%
<b>52.06</b>	<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale:</b>		
	- Single yarn, of uncombed fibres:		
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	FREE	7%
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	FREE	7%
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	FREE	7%
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	FREE	7%
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	FREE	7%
	- Single yarn, of combed fibres:		
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	FREE	7%
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	FREE	7%
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	FREE	7%
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	FREE	7%
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	FREE	7%
	- Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	FREE	7%
5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	FREE	7%
5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	FREE	7%
5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	FREE	7%
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	FREE	7%
	- Multiple (folded) or cabled yarn, of combed fibres:		
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	FREE	7%
5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	FREE	7%
5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	FREE	7%
5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	FREE	7%
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	FREE	7%
<b>52.07</b>	<b>Cotton yarn (other than sewing thread) put up for retail sale:</b>		
5207.10.00	- Containing 85% or more by weight of cotton	FREE	7%
5207.90.00	- Other	FREE	7%
<b>52.08</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>:</b>		
	- Unbleached:		
5208.11.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	FREE	7%
5208.12.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	FREE	7%
5208.13.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5208.19.00	-- Other fabrics	FREE	7%
	- Bleached:		
5208.21.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	FREE	7%
5208.22.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	FREE	7%
5208.23.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5208.29.00	-- Other fabrics	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
5208.31.00	- Dyed:		
5208.32.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	FREE	7%
5208.33.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	FREE	7%
5208.39.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
	-- Other fabrics	FREE	7%
	- Of yarns of different colours:		
5208.41.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	FREE	7%
5208.42.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	FREE	7%
5208.43.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5208.49.00	-- Other fabrics	FREE	7%
	- Printed:		
5208.51.00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	FREE	7%
5208.52.00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	FREE	7%
5208.59.00	-- Other fabrics	FREE	7%
<b>52.09</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>:</b>		
	- Unbleached:		
5209.11.00	-- Plain weave	FREE	7%
5209.12.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5209.19.00	-- Other fabrics	FREE	7%
	- Bleached:		
5209.21.00	-- Plain weave	FREE	7%
5209.22.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5209.29.00	-- Other fabrics	FREE	7%
	- Dyed:		
5209.31.00	-- Plain weave	FREE	7%
5209.32.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5209.39.00	-- Other fabrics	FREE	7%
	- Of yarns of different colours:		
5209.41.00	-- Plain weave	FREE	7%
5209.42.00	-- Denim	FREE	7%
5209.43.00	-- 3-thread or 4-thread twill, including cross twill	FREE	7%
5209.49.00	-- Other fabrics	FREE	7%
	- Printed:		
5209.51.00	-- Plain weave	FREE	7%
5209.52.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5209.59.00	-- Other fabrics	FREE	7%
<b>52.10</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>:</b>		
	- Unbleached:		
5210.11.00	-- Plain weave	FREE	7%
5210.19.00	-- Other fabrics	FREE	7%
	- Bleached:		
5210.21.00	-- Plain weave	FREE	7%
5210.29.00	-- Other fabrics	FREE	7%
	- Dyed:		
5210.31.00	-- Plain weave	FREE	7%
5210.32.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5210.39.00	-- Other fabrics	FREE	7%
	- Of yarns of different colours:		
5210.41.00	-- Plain weave	FREE	7%
5210.49.00	-- Other fabrics	FREE	7%
	- Printed:		
5210.51.00	-- Plain weave	FREE	7%
5210.59.00	-- Other fabrics	FREE	7%
<b>52.11</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>:</b>		
	- Unbleached:		
5211.11.00	-- Plain weave	FREE	7%
5211.12.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5211.19.00	-- Other fabrics	FREE	7%
5211.20.00	- Bleached	FREE	7%
	- Dyed:		
5211.31.00	-- Plain weave	FREE	7%
5211.32.00	-- 3-thread or 4-thread twill, including cross-twill	FREE	7%
5211.39.00	-- Other fabrics	FREE	7%
	- Of yarns of different colours:		
5211.41.00	-- Plain weave	FREE	7%
5211.42.00	-- Denim	FREE	7%
5211.43.00	-- 3-thread or 4-thread twill, including cross twill	FREE	7%
5211.49.00	-- Other fabrics	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
5211.51.00	- Printed:		
5211.52.00	- - Plain weave	FREE	7%
5211.59.00	- - 3-thread or 4-thread twill, including cross-twill	FREE	7%
	- - Other fabrics	FREE	7%
<b>52.12</b>	<b>Other woven fabrics of cotton:</b>		
	- Weighing not more than 200 g/m <sup>2</sup> :		
5212.11.00	- - Unbleached	FREE	7%
5212.12.00	- - Bleached	FREE	7%
5212.13.00	- - Dyed	FREE	7%
5212.14.00	- - Of yarns of different colours	FREE	7%
5212.15.00	- - Printed	FREE	7%
	- Weighing more than 200 g/m <sup>2</sup> :		
5212.21.00	- - Unbleached	FREE	7%
5212.22.00	- - Bleached	FREE	7%
5212.23.00	- - Dyed	FREE	7%
5212.24.00	- - Of yarns of different colours	FREE	7%
5212.25.00	- - Printed	FREE	7%

**CHAPTER 53**  
**OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN**

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>53.01</b>	<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):</b>		
5301.10.00	- Flax, raw or retted	10%	7%
5301.21.00	- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.29.00	- - Broken or scutched	10%	7%
5301.29.00	- - Other	10%	7%
5301.30.00	- Flax tow and waste	10%	7%
<b>53.02</b>	<b>True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):</b>		
5302.10.00	- True hemp, raw or retted	10%	7%
5302.90.00	- Other	10%	7%
<b>53.03</b>	<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):</b>		
5303.10.00	- Jute and other textile bast fibres, raw or retted	10%	7%
5303.90.00	- Other	10%	7%
<b>5305.00</b>	<b>Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock):</b>		
5305.00.10	- Fibres of the genus Agave, processed but not spun; tow, noils and waste thereof	FREE	7%
5305.00.90	- Other	10%	7%
<b>53.06</b>	<b>Flax yarn:</b>		
5306.10.00	- Single	10%	7%
5306.20	- Multiple (folded) or cabled:		
5306.20.10	- - Not put up for retail sale	10%	7%
5306.20.90	- - Other	10%	7%
<b>53.07</b>	<b>Yarn of jute or of other textile bast fibres of heading 53.03:</b>		
5307.10.00	- Single	15%	7%
5307.20.00	- Multiple (folded) or cabled	15%	7%
<b>53.08</b>	<b>Yarn of other vegetable textile fibres; paper yarn:</b>		
5308.10.00	- Coir yarn	15%	7%
5308.20.00	- True hemp yarn	10%	7%
5308.90	- Other:		
	- - Ramie yarn:		
5308.90.11	- - - Not put up for retail sale	10%	7%
5308.90.19	- - - Put up for retail sale	FREE	7%
	- - Other:		
5308.90.91	- - - Paper yarn	15%	7%
5308.90.99	- - - Other	FREE	7%
<b>53.09</b>	<b>Woven fabrics of flax:</b>		
	- Containing 85% or more by weight of flax:		
5309.11.00	- - Unbleached or bleached	FREE	7%
5309.19.00	- - Other	FREE	7%
	- Containing less than 85% by weight of flax:		
5309.21.00	- - Unbleached or bleached	FREE	7%
5309.29.00	- - Other	FREE	7%
<b>53.10</b>	<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03:</b>		
5310.10.00	- Unbleached	FREE	7%
5310.90.00	- Other	FREE	7%
<b>5311.00</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:</b>		
5311.00.10	- Elastic fabrics (not knitted or crocheted) consisting of textile materials combined with rubber threads	FREE	7%
	- Other:		
5311.00.91	- - Of ramie	FREE	7%
5311.00.92	- - Of hemp	FREE	7%
5311.00.93	- - Of rushes or reeds; of palm; of straw	15%	7%
5311.00.99	- - Other	FREE	7%

## CHAPTER 54

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

#### NOTES

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

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at a); artificial: fibres as defined at b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.
2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>54.01</b>	<b>Sewing thread of man-made filaments, whether or not put up for retail sale:</b>		
5401.10.00	- Of synthetic filaments	FREE	7%
5401.20.00	- Of artificial filaments	FREE	7%
<b>54.02</b>	<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:</b>		
	- High tenacity yarn of nylon or other polyamides:		
5402.11.00	- - Of aramids	FREE	7%
5402.19.00	- - Other	FREE	7%
5402.20.00	- High tenacity yarn of polyesters	FREE	7%
	- Textured yarn:		
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	FREE	7%
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	FREE	7%
5402.33.00	- - Of polyesters	FREE	7%
5402.34.00	- - Of polypropylene	FREE	7%
5402.39.00	- - Other	FREE	7%
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.44.00	- - Elastomeric	FREE	7%
5402.45.00	- - Other, of nylon or other polyamides	FREE	7%
5402.46.00	- - Other, of polyesters, partially oriented	15%	7%
5402.47.00	- - Other, of polyesters	FREE	7%
5402.48.00	- - Other, of polypropylene	FREE	7%
5402.49.00	- - Other	FREE	7%
	- Other yarn, single, with a twist exceeding 50 turns per metre:		
5402.51.00	- - Of nylon or other polyamides	FREE	7%
5402.52.00	- - Of polyesters	15%	7%
5402.59.00	- - Other	FREE	7%
	- Other yarn, multiple (folded) or cabled:		
5402.61.00	- - Of nylon or other polyamides	FREE	7%
5402.62.00	- - Of polyesters	FREE	7%
5402.69.00	- - Other	FREE	7%
<b>54.03</b>	<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:</b>		
5403.10.00	- High tenacity yarn of viscose rayon	FREE	7%
	- Other yarn, single:		
5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	FREE	7%
5403.32.00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	FREE	7%
5403.33.00	- - Of cellulose acetate	FREE	7%
5403.39.00	- - Other	FREE	7%
	- Other yarn, multiple (folded) or cabled:		
5403.41.00	- - Of viscose rayon	FREE	7%
5403.42.00	- - Of cellulose acetate	FREE	7%
5403.49.00	- - Other	FREE	7%
<b>54.04</b>	<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:</b>		
	- Monofilament:		
5404.11.00	- - Elastomeric	15%	7%
5404.12.00	- - Other, of polypropylene	15%	7%
5404.19.00	- - Other	15%	7%
5404.90.00	- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>5405.00.00</b>	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm</b>	15%	7%
<b>5406.00.00</b>	<b>Man-made filament yarn (other than sewing thread), put up for retail sale</b>	FREE	7%
<b>54.07</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404:</b>		
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	FREE	7%
5407.20.00	- Woven fabrics obtained from strip or the like	FREE	7%
5407.30.00	- Fabrics specified in Note 9 to Section XI	FREE	7%
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407.41.00	-- Unbleached or bleached	FREE	7%
5407.42.00	-- Dyed	FREE	7%
5407.43.00	-- Of yarns of different colours	FREE	7%
5407.44.00	-- Printed	FREE	7%
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51.00	-- Unbleached or bleached	FREE	7%
5407.52.00	-- Dyed	FREE	7%
5407.53.00	-- Of yarns of different colours	FREE	7%
5407.54.00	-- Printed	FREE	7%
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61.00	-- Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	FREE	7%
5407.69.00	-- Other	FREE	7%
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.71.00	-- Unbleached or bleached	FREE	7%
5407.72.00	-- Dyed	FREE	7%
5407.73.00	-- Of yarns of different colours	FREE	7%
5407.74.00	-- Printed	FREE	7%
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81.00	-- Unbleached or bleached	FREE	7%
5407.82.00	-- Dyed	FREE	7%
5407.83.00	-- Of yarns of different colours	FREE	7%
5407.84.00	-- Printed	FREE	7%
	- Other woven fabrics:		
5407.91.00	-- Unbleached or bleached	FREE	7%
5407.92.00	-- Dyed	FREE	7%
5407.93.00	-- Of yarns of different colours	FREE	7%
5407.94.00	-- Printed	FREE	7%
<b>54.08</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05:</b>		
5408.10.00	- Woven fabrics obtained from high tenacity yarn, of viscose rayon	FREE	7%
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	-- Unbleached or bleached	FREE	7%
5408.22.00	-- Dyed	FREE	7%
5408.23.00	-- Of yarns of different colours	FREE	7%
5408.24.00	-- Printed	FREE	7%
	- Other woven fabrics:		
5408.31.00	-- Unbleached or bleached	FREE	7%
5408.32.00	-- Dyed	FREE	7%
5408.33.00	-- Of yarns of different colours	FREE	7%
5408.34.00	-- Printed	FREE	7%

## CHAPTER 55 MAN-MADE STAPLE FIBRES

### NOTE

1. Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
- length of tow exceeding 2 m;
  - twist less than 5 turns per metre;
  - measuring per filament less than 67 decitex;
  - synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
  - total measurement of tow more than 20 000 decitex.
- Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>55.01</b>	<b>Synthetic filament tow:</b>		
5501.10.00	- Of nylon or other polyamides	10%	7%
5501.20.00	- Of polyesters	10%	7%
5501.30.00	- Acrylic or modacrylic	10%	7%
5501.40.00	- Of polypropylene	10%	7%
5501.90.00	- Other	10%	7%
<b>5502.00.00</b>	<b>Artificial filament tow</b>	10%	7%
<b>55.03</b>	<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning:</b>		
	- Of nylon or other polyamides:		
5503.11.00	- - Of aramids	FREE	7%
5503.19.00	- - Other	FREE	7%
5503.20.00	- Of polyesters	FREE	7%
5503.30.00	- Acrylic or modacrylic	FREE	7%
5503.40.00	- Of polypropylene	FREE	7%
5503.90.00	- Other	FREE	7%
<b>55.04</b>	<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning:</b>		
5504.10.00	- Of viscose rayon	FREE	7%
5504.90.00	- Other	FREE	7%
<b>55.05</b>	<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres:</b>		
5505.10.00	- Of synthetic fibres	FREE	7%
5505.20.00	- Of artificial fibres	FREE	7%
<b>55.06</b>	<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning:</b>		
5506.10.00	- Of nylon or other polyamides	10%	7%
5506.20.00	- Of polyesters	10%	7%
5506.30.00	- Acrylic or modacrylic	10%	7%
5506.90.00	- Other	10%	7%
<b>5507.00.00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning</b>	10%	7%
<b>55.08</b>	<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale:</b>		
5508.10	- Of synthetic staple fibres:		
5508.10.10	- - Put up for retail sale	FREE	7%
5508.10.90	- - Other	FREE	7%
5508.20	- Of artificial staple fibres:		
5508.20.10	- - Put up for retail sale	15%	7%
5508.20.90	- - Other	15%	7%
<b>55.09</b>	<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:</b>		
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides :		
5509.11.00	- - Single	FREE	7%
5509.12.00	- - Multiple (folded) or cabled	FREE	7%
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509.21.00	- - Single	FREE	7%
5509.22.00	- - Multiple (folded) or cabled	FREE	7%
	- Containing 85% or more by weight of staple fibres of acrylic or modacrylic staple fibres:		
5509.31.00	- - Single	FREE	7%
5509.32.00	- - Multiple (folded) or cabled	FREE	7%
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.41.00	- - Single	FREE	7%
5509.42.00	- - Multiple (folded) or cabled	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
5509.51.00	- Other yarn, of polyester staple fibres:	FREE	7%
5509.52.00	- - Mixed mainly or solely with artificial staple fibres	FREE	7%
5509.53.00	- - Mixed mainly or solely with wool or fine animal hair	FREE	7%
5509.59.00	- - Mixed mainly or solely with cotton	FREE	7%
5509.61.00	- - Other	FREE	7%
5509.62.00	- Other yarn, of acrylic or modacrylic staple fibres:	FREE	7%
5509.69.00	- - Mixed mainly or solely with wool or fine animal hair	FREE	7%
5509.91.00	- - Mixed mainly or solely with cotton	FREE	7%
5509.92.00	- - Other	FREE	7%
5509.99.00	- Other yarn:	FREE	7%
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	FREE	7%
5509.92.00	- - Mixed mainly or solely with cotton	FREE	7%
5509.99.00	- - Other	FREE	7%
<b>55.10</b>	<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:</b>		
5510.11.00	- Containing 85% or more by weight of artificial staple fibres:	FREE	7%
5510.12.00	- - Single	FREE	7%
5510.20.00	- - Multiple (folded) or cabled	FREE	7%
5510.30.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	FREE	7%
5510.90.00	- Other yarn, mixed mainly or solely with cotton	FREE	7%
5510.90.00	- Other yarn	FREE	7%
<b>55.11</b>	<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:</b>		
5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	FREE	7%
5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	FREE	7%
5511.30.00	- Of artificial staple fibres	FREE	7%
<b>55.12</b>	<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres:</b>		
5512.11.00	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:	FREE	7%
5512.19.00	- - Unbleached or bleached	FREE	7%
5512.19.00	- - Other	FREE	7%
5512.21.00	- Containing 85% or more by weight of staple fibres of acrylic or modacrylic staple fibres:	FREE	7%
5512.29.00	- - Unbleached or bleached	FREE	7%
5512.29.00	- - Other	FREE	7%
5512.91.00	- Other:	FREE	7%
5512.99.00	- - Unbleached or bleached	FREE	7%
5512.99.00	- - Other	FREE	7%
<b>55.13</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>:</b>		
5513.11.00	- Unbleached or bleached:	FREE	7%
5513.12.00	- - Of polyester staple fibres, plain weave	FREE	7%
5513.13.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	FREE	7%
5513.19.00	- - Other woven fabrics of polyester staple fibres	FREE	7%
5513.19.00	- - Other fabrics	FREE	7%
5513.21.00	- Dyed:	FREE	7%
5513.23.00	- - Of polyester staple fibres, plain weave	FREE	7%
5513.29.00	- - Other woven fabrics of polyester staple fibres	FREE	7%
5513.29.00	- - Other fabrics	FREE	7%
5513.31.00	- Of yarns of different colours:	FREE	7%
5513.39.00	- - Of polyester staple fibres, plain weave	FREE	7%
5513.39.00	- - Other fabrics	FREE	7%
5513.41.00	- Printed:	FREE	7%
5513.41.00	- - Of polyester staple fibres, plain weave	FREE	7%
5513.49.00	- - Other fabrics	FREE	7%
<b>55.14</b>	<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>:</b>		
5514.11.00	- Unbleached or bleached:	FREE	7%
5514.12.00	- - Of polyester staple fibres, plain weave	FREE	7%
5514.19.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	FREE	7%
5514.19.00	- - Other fabrics	FREE	7%
5514.21.00	- Dyed:	FREE	7%
5514.22.00	- - Of polyester staple fibres, plain weave	FREE	7%
5514.23.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	FREE	7%
5514.29.00	- - Other woven fabrics of polyester staple fibres	FREE	7%
5514.29.00	- - Other fabrics	FREE	7%
5514.30.00	- Of yarns of different colours	FREE	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
5514.41.00	- Printed:		
5514.42.00	- - Of polyester staple fibres, plain weave	FREE	7%
5514.43.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	FREE	7%
5514.49.00	- - Other woven fabrics of polyester staple fibres	FREE	7%
	- - Other fabrics	FREE	7%
<b>55.15</b>	<b>Other woven fabrics of synthetic staple fibres:</b>		
	- Of polyester staple fibres:		
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibres	FREE	7%
5515.12.00	- - Mixed mainly or solely with man-made filaments	FREE	7%
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	FREE	7%
5515.19.00	- - Other	FREE	7%
	- Of acrylic and modacrylic staple fibres:		
5515.21.00	- - Mixed mainly or solely with man-made filaments	FREE	7%
5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	FREE	7%
5515.29.00	- - Other	FREE	7%
	- Other woven fabrics:		
5515.91.00	- - Mixed mainly or solely with man-made filaments	FREE	7%
5515.99.00	- - Other	FREE	7%
<b>55.16</b>	<b>Woven fabrics of artificial staple fibres:</b>		
	- Containing 85% or more by weight of artificial staple fibres:		
5516.11.00	- - Unbleached or bleached	FREE	7%
5516.12.00	- - Dyed	FREE	7%
5516.13.00	- - Of yarns of different colours	FREE	7%
5516.14.00	- - Printed	FREE	7%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	- - Unbleached or bleached	FREE	7%
5516.22.00	- - Dyed	FREE	7%
5516.23.00	- - Of yarns of different colours	FREE	7%
5516.24.00	- - Printed	FREE	7%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	- - Unbleached or bleached	FREE	7%
5516.32.00	- - Dyed	FREE	7%
5516.33.00	- - Of yarns of different colours	FREE	7%
5516.34.00	- - Printed	FREE	7%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	- - Unbleached or bleached	FREE	7%
5516.42.00	- - Dyed	FREE	7%
5516.43.00	- - Of yarns of different colours	FREE	7%
5516.44.00	- - Printed	FREE	7%
	- Other:		
5516.91.00	- - Unbleached or bleached	FREE	7%
5516.92.00	- - Dyed	FREE	7%
5516.93.00	- - Of yarns of different colours	FREE	7%
5516.94.00	- - Printed	FREE	7%

**CHAPTER 56**  
**WADDING, FELT AND NONWOVENS; SPECIAL YARNS;**  
**TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;
  - b) textile products of heading 5811;
  - c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);
  - d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814); or
  - e) metal foil on a backing of felt or nonwovens (generally Section XIV or XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).  
 Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.  
 Headings 5602 and 5603 do not, however, cover:
  - a) felt, impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>56.01</b>	<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:</b>		
5601.10	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
5601.10.10	- - Sanitary towels	15%	7%
5601.10.20	- - Tampons	15%	7%
5601.10.90	- - Other	15%	7%
	- Wadding; other articles of wadding:		
5601.21	- - Of cotton:		
5601.21.10	- - - Cotton wadding	FREE	7%
5601.21.90	- - - Other	FREE	7%
5601.22	- - Of man-made fibres:		
	- - - Wadding:		
5601.22.11	- - - - Of cellulose acetate	FREE	7%
5601.22.19	- - - - Other	FREE	7%
	- - - Other:		
5601.22.91	- - - - Filters of cellulose acetate	FREE	7%
5601.22.99	- - - - Other	15%	7%
5601.29.00	- - Other	15%	7%
5601.30	- Textile flock and dust and mill neps:		
5601.30.10	- - Textile flock	15%	7%
5601.30.20	- - Dust and mill neps	15%	7%
<b>56.02</b>	<b>Felt, whether or not impregnated, coated, covered or laminated:</b>		
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	15%	7%
	- Other felt, not impregnated, coated, covered or laminated:		
5602.21.00	- - Of wool or fine animal hair	15%	7%
5602.29.00	- - Of other textile materials	FREE	7%
5602.90	- Other:		
5602.90.10	- - Geomembranes or geotextiles of the kind used in construction for filtering or reinforcing soil	10%	7%
5602.90.20	- - Roofing felt, whether or not impregnated with asphalt	10%	7%
5602.90.90	- - Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>56.03</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated:</b>		
	- Of man-made fibres:		
5603.11.00	-- Weighing not more than 25 g/m <sup>2</sup>	FREE	7%
5603.12.00	-- Weighing more than 25g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	FREE	7%
5603.13.00	-- Weighing more than 70g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	FREE	7%
5603.14.00	-- Weighing more than 150 g/m <sup>2</sup>	FREE	7%
	- Other:		
5603.91.00	-- Weighing not more than 25 g/m <sup>2</sup>	FREE	7%
5603.92.00	-- Weighing more than 25g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	FREE	7%
5603.93.00	-- Weighing more than 70g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	FREE	7%
5603.94.00	-- Weighing more than 150 g/m <sup>2</sup>	FREE	7%
<b>56.04</b>	<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</b>		
5604.10.00	- Rubber thread and cord, textile-covered	FREE	7%
5604.90.00	- Other	FREE	7%
<b>5605.00.00</b>	<b>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</b>	10%	7%
<b>5606.00.00</b>	<b>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</b>	FREE	7%
<b>56.07</b>	<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:</b>		
	- Of sisal or other textile fibres of the genus <i>Agave</i> :		
5607.21.00	-- Binder or baler twine	15%	7%
5607.29.00	-- Other	15%	7%
	- Of polyethylene or polypropylene:		
5607.41.00	-- Binder or baler twine	15%	7%
5607.49.00	-- Other	FREE	7%
5607.50	- Of other synthetic fibres:		
5607.50.10	-- Of nylon or other polyamides	FREE	7%
5607.50.90	-- Other	FREE	7%
5607.90	- Other:		
5607.90.10	-- Of paper	15%	7%
5607.90.20	-- Of abaca ( <i>Manila hemp (Musa textilis Nee)</i> ) or other hard (leaf) fibres	15%	7%
5607.90.90	-- Other	15%	7%
<b>56.08</b>	<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:</b>		
	- Of man-made textile materials:		
5608.11	-- Made up fishing nets:		
5608.11.10	--- For tuna fishing	15%	7%
5608.11.90	--- Other	FREE	7%
5608.19	-- Other:		
	--- Knotted netting, for the manufacture of fishing nets:		
5608.19.11	---- For tuna fishing nets	10%	7%
5608.19.19	---- Other	FREE	7%
5608.19.20	--- Hammocks	15%	7%
5608.19.90	--- Other	15%	7%
5608.90	- Other:		
	-- Made up fishing nets, knotted netting, for the manufacture of fishing nets:		
5608.90.11	--- For tuna fishing	15%	7%
5608.90.19	--- Other	FREE	7%
5608.90.20	-- Hammocks	15%	7%
5608.90.90	-- Other	FREE	7%
<b>5609.00</b>	<b>Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included:</b>		
5609.00.10	- Shoelaces (other than those made with braid)	FREE	7%
5609.00.20	- Clothes lines	10%	7%
5609.00.30	- Cloths, scouring pads, mops and the like for washing floors and other surfaces	15%	7%
5609.00.90	- Other	10%	7%

## CHAPTER 57

### CARPETS AND OTHER TEXTILE FLOOR COVERINGS

#### NOTES

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

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>57.01</b>	<b>Carpets and other textile floor coverings, knotted, whether or not made up:</b>		
5701.10.00	- Of wool or fine animal hair	5%	7%
5701.90.00	- Of other textile materials	5%	7%
<b>57.02</b>	<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs:</b>		
5702.10	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs:		
5702.10.10	- - Of wool or fine animal hair	10%	7%
5702.10.90	- - Other	10%	7%
5702.20.00	- Floor coverings of coconut fibre (coir)	15%	7%
	- Other, of pile construction, not made up:		
5702.31.00	- - Of wool or fine animal hair	10%	7%
5702.32	- - Of man-made textile materials:		
5702.32.10	- - - Decorated with landscapes, designs or drawings	10%	7%
5702.32.90	- - - Other	15%	7%
5702.39	- - Of other textile materials:		
5702.39.10	- - - Of vegetable fibres of Chapter 53	15%	7%
	- - - Other:		
5702.39.91	- - - - Decorated with landscapes, designs or drawings	10%	7%
5702.39.99	- - - - Other	15%	7%
	- Other, of pile construction, made up:		
5702.41.00	- - Of wool or fine animal hair	10%	7%
5702.42	- - Of man-made textile materials:		
5702.42.10	- - - For motor vehicles	15%	7%
5702.42.20	- - - Bath mats	10%	7%
5702.42.30	- - - Other, decorated with landscapes, designs or drawings	10%	7%
5702.42.40	- - - Other, having a maximum surface area of 1 m <sup>2</sup>	10%	7%
5702.42.90	- - - Other	15%	7%
5702.49	- - Of other textile materials:		
5702.49.10	- - - For motor vehicles	15%	7%
5702.49.20	- - - Bath mats	10%	7%
5702.49.30	- - - Other, of vegetable fibres of Chapter 53	15%	7%
	- - - Other:		
5702.49.91	- - - - Decorated with landscapes, designs or drawings	10%	7%
5702.49.92	- - - - Other, having a maximum surface area of 1 m <sup>2</sup>	10%	7%
5702.49.99	- - - - Other	15%	7%
5702.50	- Other, not of pile construction, not made up:		
5702.50.10	- - Of wool or fine animal hair	10%	7%
5702.50.20	- - Of man-made fibres, decorated with landscapes, designs or drawings	10%	7%
	- - Other:		
5702.50.91	- - - Decorated with landscapes, designs or drawings	10%	7%
5702.50.99	- - - Other	15%	7%
	- Other, not of pile construction, made up:		
5702.91.00	- - Of wool or fine animal hair	10%	7%
5702.92	- - Of man-made textile materials:		
5702.92.10	- - - For motor vehicles	15%	7%
5702.92.20	- - - Bath mats	10%	7%
5702.92.30	- - - Other, decorated with landscapes, designs or drawings	10%	7%
5702.92.40	- - - Other, having a maximum surface area of 1 m <sup>2</sup>	10%	7%
5702.92.90	- - - Other	15%	7%
5702.99	- - Of other textile materials:		
5702.99.10	- - - For motor vehicles	15%	7%
5702.99.20	- - - Bath mats	10%	7%
5702.99.30	- - - Other, of vegetable fibres of Chapter 53	15%	7%
	- - - Other:		
5702.99.91	- - - - Decorated with landscapes, designs or drawings	10%	7%
5702.99.92	- - - - Other, having a maximum surface area of 1 m <sup>2</sup>	10%	7%
5702.99.99	- - - - Other	15%	7%
<b>57.03</b>	<b>Carpets and other textile floor coverings, tufted, whether or not made up:</b>		
5703.10.00	- Of wool or fine animal hair	10%	7%
5703.20	- Of nylon or other polyamides:		
5703.20.10	- - For motor vehicles, made up	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
5703.20.20	- - Made up bath mats	10%	7%
5703.20.30	- - Other, decorated with landscapes, designs or drawings, whether or not made up	10%	7%
5703.20.40	- - Other, made up, having a maximum surface area of 1 m <sup>2</sup>	10%	7%
5703.20.90	- - Other	15%	7%
5703.30	- Of other man-made textile materials:		
5703.30.10	- - For motor vehicles, made up	15%	7%
5703.30.20	- - Made up, bath mats	10%	7%
5703.30.30	- - Other, decorated with landscapes, designs or drawings, whether or not made up	10%	7%
5703.30.40	- - Other, made up, having a maximum surface area of 1 m <sup>2</sup>	10%	7%
5703.30.90	- - Other	10%	7%
5703.90	- Of other textile materials:		
5703.90.10	- - For motor vehicles, made up	15%	7%
5703.90.20	- - Made up bath mats	10%	7%
5703.90.30	- - Other, of vegetable fibres of Chapter 53	15%	7%
	- - Other:		
5703.90.91	- - - Decorated with landscapes, designs or drawings	10%	7%
5703.90.92	- - - Other, made up, having a maximum surface area of 1 m <sup>2</sup>	10%	7%
5703.90.99	- - - Other	15%	7%
<b>57.04</b>	<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:</b>		
5704.10.00	- Having a maximum surface area of 0.3 m <sup>2</sup>	15%	7%
5704.90.00	- Other	15%	7%
<b>5705.00</b>	<b>Other carpets and other textile floor coverings, whether or not made up:</b>		
5705.00.10	- Of wool or fine animal hair, whether or not made up	10%	7%
5705.00.20	- Other, made up, for motor vehicles	15%	7%
5705.00.30	- Made up bath mats	10%	7%
5705.00.40	- Other, of vegetable fibres of Chapter 53	15%	7%
	- Other:		
5705.00.91	- - Decorated with landscapes, designs or drawings	10%	7%
5705.00.92	- - Other, made up, having a maximum surface area of 1 m <sup>2</sup>	10%	7%
5705.00.99	- - Other	15%	7%

## CHAPTER 58

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

#### NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 5803, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.
5. For the purposes of heading 5806, the expression "narrow woven fabrics" means:
  - a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - b) tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading 5808.
6. In heading 5810, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).
7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>58.01</b>	<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06:</b>		
5801.10.00	- Of wool or fine animal hair	FREE	7%
	- Of cotton:		
5801.21.00	-- Uncut weft pile fabrics	FREE	7%
5801.22.00	-- Cut corduroy	FREE	7%
5801.23.00	-- Other weft pile fabrics	FREE	7%
5801.24.00	-- Warp pile fabrics, épinglé (uncut)	FREE	7%
5801.25.00	-- Warp pile fabrics, cut	FREE	7%
5801.26.00	-- Chenille fabrics	FREE	7%
	- Of man-made fibres:		
5801.31.00	-- Uncut weft pile fabrics	FREE	7%
5801.32.00	-- Cut corduroy	FREE	7%
5801.33.00	-- Other weft pile fabrics	FREE	7%
5801.34.00	-- Warp pile fabrics, épinglé (uncut)	FREE	7%
5801.35.00	-- Warp pile fabrics, cut	FREE	7%
5801.36.00	-- Chenille fabrics	FREE	7%
5801.90	- Of other textile materials:		
5801.90.10	-- Impregnated, coated, covered or laminated with plastics or rubber	FREE	7%
	-- Other of vegetable fibres, other than cotton:		
5801.90.21	--- Of flax; of hemp; of ramie	10%	7%
5801.90.22	--- Of jute	FREE	7%
5801.90.29	--- Other	FREE	7%
5801.90.30	-- Other of silk	10%	7%
5801.90.90	-- Other	FREE	7%
<b>58.02</b>	<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 57.03:</b>		
	- Terry towelling and similar woven terry fabrics, of cotton:		
5802.11.00	-- Unbleached	FREE	7%
5802.19.00	-- Other	FREE	7%
5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials:		
5802.20.10	-- Impregnated, coated, covered or laminated with plastics or rubber	FREE	7%
	-- Other, of vegetable fibres:		
5802.20.21	--- Of flax; of hemp; of ramie	10%	7%
5802.20.22	--- Of jute	15%	7%
5802.20.29	--- Other	FREE	7%
5802.20.30	-- Other, of silk	10%	7%
5802.20.40	-- Other, of wool or of fine animal hair	10%	7%
5802.20.90	-- Other	FREE	7%
5802.30	- Tufted textile fabrics:		
5802.30.10	-- Impregnated, coated, covered or laminated with plastics or rubber	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
5802.30.21	- - Other of vegetable fibres, other than cotton:	10%	7%
5802.30.22	- - - Of flax; of hemp; of ramie	FREE	7%
5802.30.29	- - - Jute	FREE	7%
5802.30.30	- - - Other	FREE	7%
5802.30.30	- - Other, of silk	10%	7%
5802.30.40	- - Other, of wool or of fine animal hair	10%	7%
5802.30.90	- - Other	FREE	7%
<b>5803.00.00</b>	<b>Gauze, other than narrow fabrics of heading 5806</b>	FREE	7%
<b>58.04</b>	<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006:</b>		
5804.10.00	- Tulles and other net fabrics	FREE	7%
	- Mechanically made lace:		
5804.21.00	- - Of man-made fibres	FREE	7%
5804.29.00	- - Of other textile materials	FREE	7%
5804.30.00	- Hand-made lace	FREE	7%
<b>5805.00</b>	<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up:</b>		
5805.00.10	- Of wool or fine animal hair	FREE	7%
5805.00.90	- Other	15%	7%
<b>58.06</b>	<b>Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):</b>		
5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	FREE	7%
5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn, or rubber thread	FREE	7%
	- Other woven fabrics:		
5806.31.00	- - Of cotton	FREE	7%
5806.32.00	- - Of man-made fibres	FREE	7%
5806.39	- - Of other textile materials:		
5806.39.10	- - - Of silk	FREE	7%
5806.39.90	- - - Other	FREE	7%
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	FREE	7%
<b>58.07</b>	<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered:</b>		
5807.10	- Woven:		
5807.10.10	- - Of silk, of man-made fibres	FREE	7%
5807.10.90	- - Other	15%	7%
5807.90	- Other:		
5807.90.10	- - Of silk, of man-made fibres	FREE	7%
5807.90.90	- - Other	15%	7%
<b>58.08</b>	<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles:</b>		
5808.10	- Braids in the piece:		
5808.10.10	- - Of silk, of man-made fibres	FREE	7%
5808.10.90	- - Other	15%	7%
5808.90	- Other:		
5808.90.10	- - Of silk, of man-made fibres	FREE	7%
5808.90.90	- - Other	FREE	7%
<b>5809.00.00</b>	<b>Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included</b>	FREE	7%
<b>58.10</b>	<b>Embroidery, in the piece, in strips or in motifs:</b>		
5810.10	- Embroidery without visible ground:		
5810.10.10	- - Insignia for uniforms	15%	7%
5810.10.90	- - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
5810.91	- Other embroidery:		
5810.91.10	- - Of cotton:	15%	7%
5810.91.90	- - - Insignia for uniforms	FREE	7%
5810.92	- - - Other		
5810.92	- - Of man-made fibres:		
5810.92.10	- - - Insignia for uniforms	15%	7%
5810.92.90	- - - Other	FREE	7%
5810.99	- - Of other textile materials:		
5810.99.10	- - - Insignia for uniforms	15%	7%
5810.99.90	- - - Other	FREE	7%
<b>5811.00.00</b>	<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10</b>	FREE	7%



## CHAPTER 59

### IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

#### NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.
2. Heading 5903 applies to:
  - a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
    - 1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - 2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
    - 3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - 4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - 5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - 6) textile products of heading 5811;
  - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 5604.
3. For the purposes of heading 5905, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).  
This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 4814) or on a textile backing (generally heading 5907).
4. For the purposes of heading 5906, the expression "rubberized textile fabrics" means:
  - a) textile fabrics impregnated, coated, covered or laminated with rubber,
    - i) weighing not more than 1 500 g/m<sup>2</sup>; or
    - ii) weighing more than 1 500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;
  - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 5604; and
  - c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.
 This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.
5. Heading 5907 does not apply to:
  - a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
  - c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
  - d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
  - e) wood veneered on a backing of textile fabrics (heading 4408);
  - f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 6805);
  - g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 6814); or
  - h) metal foil on a backing of textile fabrics (Section XIV or XV).
6. Heading 5910 does not apply to:
  - a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
  - b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 4010).
7. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:
  - a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:
    - i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
    - ii) bolting cloth;
    - iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
    - iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
    - v) textile fabrics reinforced with metal, of a kind used for technical purposes;
    - vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

- b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>59.01</b>	<b>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:</b>		
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	FREE	7%
5901.90.00	- Other	15%	7%
<b>59.02</b>	<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</b>		
5902.10.00	- Of nylon or other polyamides	FREE	7%
5902.20.00	- Of polyesters	FREE	7%
5902.90.00	- Other	FREE	7%
<b>59.03</b>	<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02:</b>		
5903.10.00	- With poly(vinyl chloride)	FREE	7%
5903.20.00	- With polyurethane	FREE	7%
5903.90.00	- Other	FREE	7%
<b>59.04</b>	<b>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:</b>		
5904.10.00	- Linoleum	5%	7%
5904.90	- Other:		
5904.90.10	- - On a backing of needleloom felt or nonwovens	10%	7%
5904.90.90	- - On a backing of other textiles	10%	7%
<b>5905.00.00</b>	<b>Textile wall coverings</b>	15%	7%
<b>59.06</b>	<b>Rubberized textile fabrics, other than those of heading 59.02:</b>		
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	10%	7%
	- Other:		
5906.91.00	- - Knitted or crocheted	FREE	7%
5906.99.00	- - Other	FREE	7%
<b>5907.00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:</b>		
5907.00.10	- Painted canvas	15%	7%
5907.00.90	- Other	FREE	7%
<b>5908.00.00</b>	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated</b>	FREE	7%
<b>5909.00.00</b>	<b>Textile hosepipe and similar textile tubing, with or without lining, armour or accessories of other materials</b>	3%	7%
<b>5910.00.00</b>	<b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material</b>	3%	7%
<b>59.11</b>	<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter:</b>		
5911.10	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams):		
5911.10.10	- - Geomembranes or geotextiles of the kind used in construction for filtering or reinforcing soil	10%	7%
5911.10.90	- - Other	FREE	7%
5911.20.00	- Bolting cloth, whether or not made up	FREE	7%
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
	for pulp or asbestos-cement):		
5911.31.00	- - Weighing less than 650 g/m <sup>2</sup>	FREE	7%
5911.32.00	- - Weighing 650 g/m <sup>2</sup> or more	FREE	7%
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	FREE	7%
5911.90	- Other:		
5911.90.10	- - Gaskets, washers and other seals for pumps, motors, and the like, discs and membranes	FREE	7%
5911.90.20	- - Filter sheets	10%	7%
5911.90.90	- - Other	FREE	7%

## CHAPTER 60

### KNITTED OR CROCHETED FABRICS

#### NOTES

1. This Chapter does not cover:
  - a) crochet lace of heading 5804;
  - b) labels, badges or similar articles, knitted or crocheted, of heading 5807; or
  - c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 6001.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>60.01</b>	<b>Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:</b>		
6001.10.00	- “Long pile” fabrics	FREE	7%
	- Looped pile fabrics:		
6001.21.00	- - Of cotton	FREE	7%
6001.22.00	- - Of man-made fibres	FREE	7%
6001.29.00	- - Of other textile materials	FREE	7%
	- Other:		
6001.91.00	- - Of cotton	FREE	7%
6001.92.00	- - Of man-made fibres	FREE	7%
6001.99.00	- - Of other textile materials	FREE	7%
<b>60.02</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01:</b>		
6002.40.00	- Containing by weight 5% or more of elastomeric yarn, without rubber thread	FREE	7%
6002.90.00	- Other	FREE	7%
<b>60.03</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002:</b>		
6003.10.00	- Of wool or fine animal hair	FREE	7%
6003.20.00	- Of cotton	FREE	7%
6003.30.00	- Of synthetic fibres	FREE	7%
6003.40.00	- Of artificial fibres	FREE	7%
6003.90.00	- Other	FREE	7%
<b>60.04</b>	<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01:</b>		
6004.10.00	- Containing by weight 5% or more of elastomeric yarn, without rubber thread	FREE	7%
6004.90.00	- Other	FREE	7%
<b>60.05</b>	<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04:</b>		
	- Of cotton:		
6005.21.00	- - Unbleached or bleached	FREE	7%
6005.22.00	- - Dyed	FREE	7%
6005.23.00	- - Of yarns of different colours	FREE	7%
6005.24.00	- - Printed	FREE	7%
	- Of synthetic fibres:		
6005.31.00	- - Unbleached or bleached	FREE	7%
6005.32.00	- - Dyed	FREE	7%
6005.33.00	- - Of yarns of different colours	FREE	7%
6005.34.00	- - Printed	FREE	7%
	- Of artificial fibres:		
6005.41.00	- - Unbleached or bleached	FREE	7%
6005.42.00	- - Dyed	FREE	7%
6005.43.00	- - Of yarns of different colours	FREE	7%
6005.44.00	- - Printed	FREE	7%
6005.90.00	- Other	FREE	7%
<b>60.06</b>	<b>Other knitted or crocheted fabrics:</b>		
6006.10.00	- Of wool or fine animal hair	FREE	7%
	- Of cotton:		
6006.21.00	- - Unbleached or bleached	FREE	7%
6006.22.00	- - Dyed	FREE	7%
6006.23.00	- - Of yarns of different colours	FREE	7%
6006.24.00	- - Printed	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6006.31.00	- Of synthetic fibres:		
6006.32.00	- - Unbleached or bleached	FREE	7%
6006.33.00	- - Dyed	FREE	7%
6006.34.00	- - Of yarns of different colours	FREE	7%
6006.34.00	- - Printed	FREE	7%
	- Of artificial fibres:		
6006.41.00	- - Unbleached or bleached	FREE	7%
6006.42.00	- - Dyed	FREE	7%
6006.43.00	- - Of yarns of different colours	FREE	7%
6006.44.00	- - Printed	FREE	7%
6006.90.00	- Other	FREE	7%

## CHAPTER 61

### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

#### NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - a) goods of heading 6212;
  - b) worn clothing or other worn articles of heading 6309; or
  - c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
  - a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - b) the term "ensemble" means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6112.
4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 6105 does not cover sleeveless garments.
5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 6111:
  - a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.
7. For the purposes of heading 6112, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
  - a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition, whether or not of the same colour, they must also be of corresponding or compatible size.
8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
 

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
10. Articles of this Chapter may be made of metal thread.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>61.01</b>	<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03:</b>		
6101.20	- Of cotton:		
6101.20.10	-- Men's	10%	7%
6101.20.20	-- Boys'	10%	7%
6101.30	- Of man-made fibres:		
6101.30.10	-- Men's	10%	7%
6101.30.20	-- Boys'	10%	7%
6101.90	- Of other textile materials:		
6101.90.10	-- Men's	10%	7%
6101.90.20	-- Boys'	10%	7%
<b>61.02</b>	<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04:</b>		
6102.10	- Of wool or fine animal hair:		
6102.10.10	-- Women's	10%	7%
6102.10.20	-- Girls'	10%	7%
6102.20	- Of cotton:		
6102.20.10	-- Women's	10%	7%
6102.20.20	-- Girls'	10%	7%
6102.30	- Of man-made fibres:		
6102.30.10	-- Women's	10%	7%
6102.30.20	-- Girls'	10%	7%
6102.90	- Of other textile materials:		
6102.90.10	-- Women's	10%	7%
6102.90.20	-- Girls'	10%	7%
<b>61.03</b>	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:</b>		
6103.10.00	- Suits	10%	7%
	- Ensembles:		
6103.22.00	-- Of cotton	10%	7%
6103.23.00	-- Of synthetic fibres	10%	7%
6103.29.00	-- Of other textile materials	10%	7%
	- Jackets and blazers:		
6103.31.00	-- Of wool or fine animal hair	10%	7%
6103.32.00	-- Of cotton	10%	7%
6103.33.00	-- Of synthetic fibres	10%	7%
6103.39.00	-- Of other textile materials	10%	7%
	- Trousers, bib and brace overalls, breeches and shorts:		
6103.41.00	-- Of wool or fine animal hair	10%	7%
6103.42.00	-- Of cotton	10%	7%
6103.43.00	-- Of synthetic fibres	10%	7%
6103.49.00	-- Of other textile materials	10%	7%
<b>61.04</b>	<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:</b>		
	- Suits:		
6104.13	-- Of synthetic fibres:		
6104.13.10	--- Women's	15%	7%
6104.13.20	--- Girls'	10%	7%
6104.19	-- Of other textile materials:		
6104.19.10	--- Women's	15%	7%
6104.19.20	--- Girls'	10%	7%
	- Ensembles:		
6104.22.00	-- Of cotton	10%	7%
6104.23.00	-- Of synthetic fibres	10%	7%
6104.29.00	-- Of other textile materials	10%	7%
	- Jackets and blazers:		
6104.31.00	-- Of wool or fine animal hair	10%	7%
6104.32.00	-- Of cotton	10%	7%
6104.33.00	-- Of synthetic fibres	10%	7%
6104.39.00	-- Of other textile materials	10%	7%
	- Dresses:		
6104.41	-- Of wool or fine animal hair:		
6104.41.10	--- Women's	15%	7%
6104.41.20	--- Girls'	10%	7%
6104.42	-- Of cotton:		
6104.42.10	--- Women's	10%	7%
6104.42.20	--- Girls'	10%	7%
6104.43	-- Of synthetic fibres:		
6104.43.10	--- Women's	10%	7%
6104.43.20	--- Girls'	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6104.44	-- Of artificial fibres:		
6104.44.10	--- Women's	15%	7%
6104.44.20	--- Girls'	10%	7%
6104.49	-- Of other textile materials:		
6104.49.10	--- Women's	10%	7%
6104.49.20	--- Girls'	10%	7%
	- Skirts and divided skirts:		
6104.51.00	-- Of wool or fine animal hair	10%	7%
6104.52.00	-- Of cotton	10%	7%
6104.53.00	-- Of synthetic fibres	10%	7%
6104.59.00	-- Of other textile materials	10%	7%
	- Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	-- Of wool or fine animal hair	10%	7%
6104.62.00	-- Of cotton	10%	7%
6104.63.00	-- Of synthetic fibres	10%	7%
6104.69.00	-- Of other textile materials	10%	7%
<b>61.05</b>	<b>Men's or boys' shirts, knitted or crocheted:</b>		
6105.10.00	- Of cotton	10%	7%
6105.20.00	- Of man-made fibres	10%	7%
6105.90.00	- Of other textile materials	10%	7%
<b>61.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:</b>		
6106.10	- Of cotton:		
6106.10.10	-- Women's	15%	7%
6106.10.20	-- Girls'	10%	7%
6106.20	- Of man-made fibres:		
6106.20.10	-- Women's	15%	7%
6106.20.20	-- Girls'	10%	7%
6106.90	- Of other textile materials:		
6106.90.10	-- Women's	15%	7%
6106.90.20	-- Girls'	10%	7%
<b>61.07</b>	<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:</b>		
	- Underpants and briefs:		
6107.11	-- Of cotton:		
6107.11.10	--- Men's	10%	7%
6107.11.20	--- Boys'	10%	7%
6107.12	-- Of man-made fibres:		
6107.12.10	--- Men's	15%	7%
6107.12.20	--- Boys'	15%	7%
6107.19	-- Of other textile materials:		
6107.19.10	--- Men's	10%	7%
6107.19.20	--- Boys'	15%	7%
	- Nightshirts and pyjamas:		
6107.21	-- Of cotton:		
6107.21.10	--- Men's	10%	7%
6107.21.20	--- Boys'	10%	7%
6107.22	-- Of man-made fibres:		
6107.22.10	--- Men's	15%	7%
6107.22.20	--- Boys'	15%	7%
6107.29	-- Of other textile materials:		
6107.29.10	--- Men's	15%	7%
6107.29.20	--- Boys'	15%	7%
	- Other:		
6107.91	-- Of cotton:		
6107.91.10	--- Men's	15%	7%
6107.91.20	--- Boys'	15%	7%
6107.99	-- Of other textile materials:		
6107.99.10	--- Men's	15%	7%
6107.99.20	--- Boys'	15%	7%
<b>61.08</b>	<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:</b>		
	- Slips and petticoats:		
6108.11	-- Of man-made fibres:		
6108.11.10	--- Women's	15%	7%
6108.11.20	--- Girls'	15%	7%
6108.19	-- Of other textile materials:		
6108.19.10	--- Women's	15%	7%
6108.19.20	--- Girls'	15%	7%
	- Briefs and panties:		
6108.21	-- Of cotton:		
6108.21.10	--- Women's	15%	7%
6108.21.20	--- Girls'	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6108.22	-- Of man-made fibres:		
6108.22.10	--- Women's	15%	7%
6108.22.20	--- Girls'	15%	7%
6108.29	-- Of other textile materials:		
6108.29.10	--- Women's	10%	7%
6108.29.20	--- Girls'	15%	7%
	- Nightshirts and pyjamas:		
6108.31	-- Of cotton:		
6108.31.10	--- Women's	10%	7%
6108.31.20	--- Girls'	15%	7%
6108.32	-- Of man-made fibres:		
6108.32.10	--- Women's	15%	7%
6108.32.20	--- Girls'	15%	7%
6108.39	-- Of other textile materials:		
6108.39.10	--- Women's	10%	7%
6108.39.20	--- Girls'	10%	7%
	- Other:		
6108.91	-- Of cotton:		
6108.91.10	--- Women's	15%	7%
6108.91.20	--- Girls'	15%	7%
6108.92	-- Of man-made fibres:		
6108.92.10	--- Women's	15%	7%
6108.92.20	--- Girls'	15%	7%
6108.99	-- Of other textile materials:		
6108.99.10	--- Women's	15%	7%
6108.99.20	--- Girls'	15%	7%
<b>61.09</b>	<b>T-shirts, singlets and other vests, knitted or crocheted:</b>		
6109.10	- Of cotton:		
6109.10.10	-- White and not printed	10%	7%
6109.10.90	-- Other	10%	7%
6109.90	- Of other textile materials:		
6109.90.10	-- White and not printed	10%	7%
6109.90.90	-- Other	10%	7%
<b>61.10</b>	<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:</b>		
	- Of wool or fine animal hair:		
6110.11	-- Of wool:		
6110.11.10	--- Men's and women's	10%	7%
6110.11.90	--- Other	10%	7%
6110.12	-- Of Kashmir (cashmere) goats:		
6110.12.10	--- Men's and women's	10%	7%
6110.12.90	--- Other	10%	7%
6110.19	-- Other:		
6110.19.10	--- Men's and women's	10%	7%
6110.19.90	--- Other	10%	7%
6110.20	- Of cotton:		
6110.20.10	-- With collar, other than white	10%	7%
6110.20.90	-- Other	10%	7%
6110.30	- Of man-made fibres:		
6110.30.10	-- With collar, other than white	10%	7%
6110.30.90	-- Other	10%	7%
6110.90	- Of other textile materials:		
6110.90.10	-- With collar, other than white	10%	7%
6110.90.90	-- Other	10%	7%
<b>61.11</b>	<b>Babies' garments and clothing accessories, knitted or crocheted:</b>		
6111.20	- Of cotton:		
6111.20.10	-- Cotton shirts up to size 4T	15%	7%
6111.20.90	-- Other	10%	7%
6111.30	- Of synthetic fibres:		
6111.30.10	-- Shirts up to size 4T	15%	7%
6111.30.90	-- Other	10%	7%
6111.90	- Of other textile materials:		
6111.90.10	-- Shirts up to size 4T	15%	7%
6111.90.90	-- Other	10%	7%
<b>61.12</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted:</b>		
	- Track suits:		
6112.11.00	-- Of cotton	10%	7%
6112.12.00	-- Of synthetic fibres	10%	7%
6112.19.00	-- Of other textile materials	10%	7%
6112.20.00	- Ski suits	10%	7%
	- Men's or boys' swimwear:		
6112.31.00	-- Of synthetic fibres	10%	7%
6112.39.00	-- Of other textile materials	10%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6112.41.00	- Women's or girls' swimwear:		
6112.49.00	- - Of synthetic fibres	10%	7%
	- - Of other textile materials	10%	7%
<b>6113.00.00</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07</b>	10%	7%
<b>61.14</b>	<b>Other garments, knitted or crocheted:</b>		
6114.20.00	- Of cotton	10%	7%
6114.30.00	- Of man-made fibres	10%	7%
6114.90.00	- Of other textile materials	10%	7%
<b>61.15</b>	<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:</b>		
6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins)	15%	7%
	- Other panty hose and tights:		
6115.21	- - Of synthetic fibres, measuring per single yarn less than 67 decitex:		
6115.21.10	- - - Leotards and other hosiery for dancing	10%	7%
6115.21.90	- - - Other	15%	7%
6115.22	- - Of synthetic fibres, measuring per single yarn 67 decitex or more:		
6115.22.10	- - - Leotards and other hosiery for dancing	10%	7%
6115.22.90	- - - Other	15%	7%
6115.29	- - Of other textile materials:		
6115.29.10	- - - Leotards and other hosiery for dancing	10%	7%
6115.29.90	- - - Other	10%	7%
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15%	7%
	- Other:		
6115.94.00	- - Of wool or fine animal hair	15%	7%
6115.95.00	- - Of cotton	10%	7%
6115.96.00	- - Of synthetic fibres	15%	7%
6115.99	- - Of other textile materials:		
6115.99.10	- - - Rubberized knee-length surgical stockings, for varicose veins, other than half socks and pantyhose	15%	7%
6115.99.90	- - - Other	15%	7%
<b>61.16</b>	<b>Gloves, mittens and mitts, knitted or crocheted:</b>		
6116.10	- Gloves impregnated, coated or covered with plastics or rubber:		
6116.10.10	- - Protective, for all trades	10%	7%
6116.10.90	- - Other	10%	7%
	- Other:		
6116.91	- - Of wool or fine animal hair:		
6116.91.10	- - - Protective, for all trades	10%	7%
6116.91.90	- - - Other	10%	7%
6116.92	- - Of cotton:		
6116.92.10	- - - Protective, for all trades	10%	7%
6116.92.90	- - - Other	10%	7%
6116.93	- - Of synthetic fibres:		
6116.93.10	- - - Protective, for all trades	10%	7%
6116.93.90	- - - Other	10%	7%
6116.99	- - Of other textile materials:		
6116.99.10	- - - Protective, for all trades	10%	7%
6116.99.90	- - - Other	10%	7%
<b>61.17</b>	<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:</b>		
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	15%	7%
6117.80	- Other clothing accessories:		
6117.80.10	- - Waistbands, belts and bandoliers	10%	7%
	- - Other:		
6117.80.91	- - - Impregnated, coated or covered with rubber or combined with rubber threads	15%	7%
6117.80.92	- - - Ties, bow ties and cravats	10%	7%
6117.80.99	- - - Other	15%	7%
6117.90	- Parts:		
6117.90.10	- - Of textile materials impregnated, coated or covered with rubber or combined with rubber threads	15%	7%
6117.90.90	- - Other	15%	7%

## CHAPTER 62

### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

#### NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 6212).
  2. This Chapter does not cover:
    - a) worn clothing or other worn articles of heading 6309; or
    - b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
  3. For the purposes of headings 6203 and 6204:
    - a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
      - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
      - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

      - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
      - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
      - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
    - b) the term "ensemble" means a set of garments (other than suits and articles of heading 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
      - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
      - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6211.
  4. For the purposes of heading 6209:
    - a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
    - b) articles which are, *prima facie*, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.
  5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.
  6. For the purposes of heading 6211, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
    - a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
    - b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
      - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
      - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
  7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.
  8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
- Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>62.01</b>	<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03:</b>		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201.11.00	-- Of wool or fine animal hair	10%	7%
6201.12.00	-- Of cotton	10%	7%
6201.13.00	-- Of man-made fibres	10%	7%
6201.19.00	-- Of other textile materials	10%	7%
	- Other:		
6201.91.00	-- Of wool or fine animal hair	10%	7%
6201.92.00	-- Of cotton	10%	7%
6201.93.00	-- Of man-made fibres	10%	7%
6201.99.00	-- Of other textile materials	10%	7%
<b>62.02</b>	<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04:</b>		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202.11.00	-- Of wool or fine animal hair	10%	7%
6202.12.00	-- Of cotton	10%	7%
6202.13.00	-- Of man-made fibres	10%	7%
6202.19.00	-- Of other textile materials	10%	7%
	- Other:		
6202.91.00	-- Of wool or fine animal hair	10%	7%
6202.92.00	-- Of cotton	10%	7%
6202.93.00	-- Of man-made fibres	10%	7%
6202.99.00	-- Of other textile materials	10%	7%
<b>62.03</b>	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):</b>		
	- Suits:		
6203.11	-- Of wool or fine animal hair:		
6203.11.10	--- Boys', with trousers from size 4 to 16	10%	7%
6203.11.90	--- Other	10%	7%
6203.12	-- Of synthetic fibres:		
6203.12.10	--- Boys', with trousers from size 4 to 16	10%	7%
6203.12.90	--- Other	10%	7%
6203.19	-- Of other textile materials:		
6203.19.10	--- Boys', with trousers from size 4 to 16	10%	7%
6203.19.90	--- Other	10%	7%
	- Ensembles:		
6203.22	-- Of cotton:		
6203.22.10	--- Boys', with trousers from size 4 to 16	10%	7%
6203.22.90	--- Other	10%	7%
6203.23	-- Of synthetic fibres:		
6203.23.10	--- Boys', with trousers from size 4 to 16	10%	7%
6203.23.90	--- Other	10%	7%
6203.29	-- Of other textile materials:		
6203.29.10	--- Boys', with trousers from size 4 to 16	10%	7%
6203.29.90	--- Other	10%	7%
	- Jackets and blazers:		
6203.31	-- Of wool or fine animal hair:		
6203.31.10	--- Shirt jackets, other jackets and blazers	15%	7%
6203.31.90	--- Other	10%	7%
6203.32	-- Of cotton:		
6203.32.10	--- Shirt jackets, other jackets and blazers	10%	7%
6203.32.90	--- Other	10%	7%
6203.33	-- Of synthetic fibres:		
6203.33.10	--- Shirt jackets, other jackets and blazers	15%	7%
6203.33.90	--- Other	10%	7%
6203.39	-- Of other textile materials:		
6203.39.10	--- Shirt jackets, other jackets and blazers	15%	7%
6203.39.90	--- Other	10%	7%
	- Trousers, bib and brace overalls, breeches and shorts:		
6203.41	-- Of wool or fine animal hair:		
	--- Breeches and shorts, whether or not with bib and brace:		
6203.41.11	---- Men's, without bib and brace	10%	7%
6203.41.12	---- Boys', without bib and brace	10%	7%
6203.41.13	---- With bib and brace	10%	7%
	--- Trousers, whether or not with bib and brace:		
6203.41.21	---- Men's, without bib and brace, of a CIF value exceeding B/100.00 per dozen	10%	7%
6203.41.22	---- Men's, without bib and brace, of a CIF value not exceeding B/100.00 per dozen	10%	7%
6203.41.23	---- Boys', without bib and brace	15%	7%
6203.41.24	---- With bib and brace	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6203.42	-- Of cotton:		
	--- Breeches and shorts, whether or not with bib and brace:		
6203.42.11	---- School uniforms for physical education	15%	-
6203.42.12	---- Other, for school uniforms	15%	-
6203.42.13	---- Other, boys', without bib or brace	10%	7%
6203.42.14	---- With bib and brace	10%	7%
6203.42.19	---- Other	10%	7%
	--- Trousers, whether or not with bib and brace:		
6203.42.21	---- School uniforms up to size 18	10%	-
6203.42.22	---- Men's, without bib and brace, of a CIF value exceeding B/100.00 per dozen	10%	7%
6203.42.23	---- Men's, without bib and brace, of a CIF value not exceeding B/100.00 per dozen	10%	7%
6203.42.24	---- Boys', without bib and brace	10%	7%
6203.42.25	---- With bib and brace	10%	7%
6203.43	-- Of synthetic fibres:		
	--- Breeches and shorts, whether or not with bib and brace:		
6203.43.11	---- School uniforms for physical education	15%	-
6203.43.12	---- Other, for school uniforms	15%	-
6203.43.13	---- Other, boys', without bib or brace	10%	7%
6203.43.14	---- With bib and brace	10%	7%
6203.43.19	---- Other	10%	7%
	--- Trousers, whether or not with bib and brace:		
6203.43.21	---- School uniforms up to size 18	10%	-
6203.43.22	---- Men's, without bib and brace, of a CIF value exceeding B/100.00 per dozen	10%	7%
6203.43.23	---- Men's, without bib and brace, of a CIF value not exceeding B/100.00 per dozen	10%	7%
6203.43.24	---- Boys', without bib and brace	10%	7%
6203.43.25	---- With bib and brace	10%	7%
6203.49	-- Of other textile materials:		
	--- Breeches and shorts, whether or not with bib and brace:		
6203.49.11	---- School uniforms for physical education	15%	-
6203.49.12	---- Other, for school uniforms	15%	-
6203.49.13	---- Other, boys', without bib or brace	10%	7%
6203.49.14	---- With bib and brace	10%	7%
6203.49.19	---- Other	10%	7%
	--- Trousers, whether or not with bib and brace:		
6203.49.21	---- School uniforms up to size 18	15%	-
6203.49.22	---- Men's, without bib and brace, of a CIF value exceeding B/100.00 per dozen	10%	7%
6203.49.23	---- Men's, without bib and brace, of a CIF value not exceeding B/100.00 per dozen	10%	7%
6203.49.24	---- Boys', without bib and brace	10%	7%
6203.49.25	---- With bib and brace	10%	7%
<b>62.04</b>	<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):</b>		
	- Suits:		
6204.11	-- Of wool or fine animal hair:		
6204.11.10	--- Women's	15%	7%
	--- Girls':		
6204.11.21	---- Up to size 6x	15%	7%
6204.11.29	---- Other	15%	7%
6204.12	-- Of cotton:		
6204.12.10	--- Women's	10%	7%
	--- Girls':		
6204.12.21	---- Up to size 6x	10%	7%
6204.12.29	---- Other	10%	7%
6204.13	-- Of synthetic fibres:		
6204.13.10	--- Women's	15%	7%
	--- Girls':		
6204.13.21	---- Up to size 6x	10%	7%
6204.13.29	---- Other	10%	7%
6204.19	-- Of other textile materials:		
6204.19.10	--- Women's	10%	7%
	--- Girls':		
6204.19.21	---- Up to size 6x	10%	7%
6204.19.29	---- Other	10%	7%
	- Ensembles:		
6204.21	-- Of wool or fine animal hair:		
	--- Women's:		
6204.21.11	---- With breeches or shorts	10%	7%
6204.21.19	---- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6204.21.21	--- Girls': ---- With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	15%	7%
6204.21.22	---- With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	15%	7%
6204.21.23	---- Other, with skirt or divided skirt	15%	7%
6204.21.24	---- With breeches or shorts	10%	7%
6204.21.25	---- With trousers, of a CIF value exceeding B/108.00 per dozen	15%	7%
6204.21.26	---- With trousers, of a CIF value not exceeding B/108.00 per dozen	15%	7%
6204.22	-- Of cotton:		
	--- Women's:		
6204.22.11	---- With breeches or shorts	10%	7%
6204.22.19	---- Other	10%	7%
	--- Girls':		
6204.22.21	---- With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	10%	7%
6204.22.22	---- With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	10%	7%
6204.22.23	---- Other, with skirt or divided skirt	10%	7%
6204.22.24	---- With breeches or shorts	10%	7%
6204.22.25	---- With trousers, of a CIF value exceeding B/108.00 per dozen	15%	7%
6204.22.26	---- With trousers, of a CIF value not exceeding B/108.00 per dozen	10%	7%
6204.23	-- Of synthetic fibres:		
	--- Women's:		
6204.23.11	---- With breeches or shorts	10%	7%
6204.23.19	---- Other	10%	7%
	--- Girls':		
6204.23.21	---- With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	10%	7%
6204.23.22	---- With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	10%	7%
6204.23.23	---- Other, with skirt or divided skirt	10%	7%
6204.23.24	---- With breeches or shorts	10%	7%
6204.23.25	---- With trousers, of a CIF value exceeding B/108.00 per dozen	15%	7%
6204.23.26	---- With trousers, of a CIF value not exceeding B/108.00 per dozen	10%	7%
6204.29	-- Of other textile materials:		
	--- Women's:		
6204.29.11	---- With breeches or shorts	10%	7%
6204.29.19	---- Other	10%	7%
	--- Girls':		
6204.29.21	---- With skirt or divided skirt, up to size 6x, of a CIF value exceeding B/96.00 per dozen	10%	7%
6204.29.22	---- With skirt or divided skirt, up to size 6x, of a CIF value not exceeding B/96.00 per dozen	10%	7%
6204.29.23	---- Other, with skirt or divided skirt	10%	7%
6204.29.24	---- With breeches or shorts	10%	7%
6204.29.25	---- With trousers, of a CIF value exceeding B/108.00 per dozen	15%	7%
6204.29.26	---- With trousers, of a CIF value not exceeding B/108.00 per dozen	10%	7%
	- Jackets and blazers:		
6204.31.00	-- Of wool or fine animal hair	5%	7%
6204.32.00	-- Of cotton	5%	7%
6204.33.00	-- Of synthetic fibres	5%	7%
6204.39.00	-- Of other textile materials	5%	7%
	- Dresses:		
6204.41	-- Of wool or fine animal hair:		
6204.41.10	--- Women's	15%	7%
	--- Girls':		
6204.41.21	---- Up to size 6x	10%	7%
6204.41.29	---- Other	10%	7%
6204.42	-- Of cotton:		
6204.42.10	--- Women's	10%	7%
	--- Girls':		
6204.42.21	---- Up to size 6x	10%	7%
6204.42.29	---- Other	10%	7%
6204.43	-- Of synthetic fibres:		
6204.43.10	--- Women's	10%	7%
	--- Girls':		
6204.43.21	---- Up to size 6x	10%	7%
6204.43.29	---- Other	10%	7%
6204.44	-- Of artificial fibres:		
6204.44.10	--- Women's	15%	7%
	--- Girls':		
6204.44.21	---- Up to size 6x	15%	7%
6204.44.29	---- Other	10%	7%
6204.49	-- Of other textile materials:		
6204.49.10	--- Women's	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6204.49.21	--- Girls':		
6204.49.29	---- Up to size 6x	10%	7%
	---- Other	10%	7%
6204.51	- Skirts and divided skirts:		
6204.51.10	-- Of wool or fine animal hair:		
6204.51.20	--- Women's	15%	7%
6204.51.90	--- Girls' up to size 6x	15%	7%
6204.52	--- Other	15%	7%
6204.52.10	-- Of cotton:		
6204.52.20	--- School uniforms up to size 18	10%	-
6204.52.30	--- Other, women's	10%	7%
6204.52.90	--- Other, girls', up to size 6x	10%	7%
6204.53	--- Other	10%	7%
6204.53.10	-- Of synthetic fibres:		
6204.53.20	--- School uniforms up to size 18	10%	-
6204.53.30	--- Other, women's	10%	7%
6204.53.90	--- Other, girls', up to size 6x	10%	7%
6204.59	--- Other	10%	7%
6204.59.10	-- Of other textile materials:		
6204.59.20	--- School uniforms up to size 18	15%	-
6204.59.30	--- Other, women's	10%	7%
6204.59.90	--- Other, girls', up to size 6x	10%	7%
	--- Other	10%	7%
6204.61	- Trousers, bib and brace overalls, breeches and shorts:		
6204.61.10	-- Of wool or fine animal hair:		
6204.61.20	--- Shorts and breeches, without bib and brace	10%	7%
6204.61.30	--- Trousers, without bib and brace	10%	7%
6204.62	--- With bib and brace	10%	7%
6204.62.11	-- Of cotton:		
6204.62.12	--- Shorts and breeches, whether or not with bib and brace:		
6204.62.19	---- School uniforms for physical education	10%	-
	---- Other, with bib and brace	10%	7%
	---- Other	10%	7%
6204.62.21	--- Trousers, whether or not with bib and brace:		
6204.62.22	---- Girls', up to size 16, without bib and brace, of denim	10%	7%
6204.62.29	---- With bib and brace	10%	7%
6204.63	---- Other	10%	7%
6204.63.11	-- Of synthetic fibres:		
6204.63.12	--- Shorts and breeches, whether or not with bib and brace:		
6204.63.19	---- School uniforms for physical education	10%	-
	---- Other, with bib and brace	10%	7%
	---- Other	10%	7%
6204.63.21	--- Trousers, whether or not with bib and brace:		
6204.63.22	---- Girls', up to size 16, without bib and brace, of denim	10%	7%
6204.63.29	---- Other, with bib and brace	10%	7%
6204.69	---- Other	10%	7%
6204.69.11	-- Of other textile materials:		
6204.69.12	--- Shorts and breeches, whether or not with bib and brace:		
6204.69.19	---- School uniforms for physical education	15%	-
	---- Other, with bib and brace	10%	7%
	---- Other	10%	7%
6204.69.21	--- Trousers, whether or not with bib and brace:		
6204.69.22	---- Girls', up to size 16, without bib and brace, of denim	10%	7%
6204.69.29	---- Other, with bib and brace	10%	7%
	---- Other	10%	7%
<b>62.05</b>	<b>Men's or boys' shirts:</b>		
6205.20	- Of cotton:		
	-- Men's:		
6205.20.11	--- Of a CIF value of less than B/66.00 per dozen	10%	7%
6205.20.19	--- Other	10%	7%
	-- Boys':		
6205.20.21	--- For school uniforms	10%	-
6205.20.29	--- Other	15%	7%
6205.30	- Of man-made fibres:		
	-- Men's:		
6205.30.11	--- Of a CIF value of less than B/66.00 per dozen	10%	7%
6205.30.19	--- Other	15%	7%
	-- Boys':		
6205.30.21	--- For school uniforms	10%	-
6205.30.29	--- Other	10%	7%
6205.90	- Of other textile materials:		
	-- Men's:		
6205.90.11	--- Of a CIF value of less than B/66.00 per dozen	10%	7%
6205.90.12	--- Of silk or silk waste, of a CIF value of B/66.00 per dozen or more	15%	7%
6205.90.19	--- Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6205.90.21	- - Boys':	10%	-
6205.90.29	- - - For school uniforms	10%	7%
	- - - Other		
<b>62.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses:</b>		
6206.10	- Of silk or silk waste:		
6206.10.10	- - Women's	15%	7%
6206.10.20	- - Girls'	10%	7%
6206.20	- Of wool or fine animal hair:		
6206.20.10	- - Women's	15%	7%
6206.20.20	- - Girls'	10%	7%
6206.30	- Of cotton:		
6206.30.10	- - Women's	10%	7%
6206.30.20	- - For school uniforms up to size 16	15%	-
6206.30.90	- - Other, girls'	10%	7%
6206.40	- Of man-made fibres:		
6206.40.10	- - Women's	10%	7%
6206.40.20	- - For school uniforms up to size 16	15%	-
6206.40.90	- - Other, girls'	10%	7%
6206.90	- Of other textile materials:		
6206.90.10	- - Women's	10%	7%
6206.90.20	- - For school uniforms up to size 16	15%	-
6206.90.90	- - Other, girls'	10%	7%
<b>62.07</b>	<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:</b>		
	- Underpants and briefs:		
6207.11	- - Of cotton:		
6207.11.10	- - - Men's	10%	7%
6207.11.20	- - - Boys'	10%	7%
6207.19	- - Of other textile materials:		
6207.19.10	- - - Men's	10%	7%
6207.19.20	- - - Boys'	10%	7%
	- Nightshirts and pyjamas:		
6207.21	- - Of cotton:		
6207.21.10	- - - Men's	10%	7%
6207.21.20	- - - Boys'	10%	7%
6207.22	- - Of man-made fibres:		
6207.22.10	- - - Men's	15%	7%
6207.22.20	- - - Boys'	10%	7%
6207.29	- - Of other textile materials:		
6207.29.10	- - - Men's	10%	7%
6207.29.20	- - - Boys'	10%	7%
	- Other:		
6207.91	- - Of cotton:		
6207.91.10	- - - Dressing gowns, bathrobes and similar articles	15%	7%
	- - - Singlets and other vests:		
6207.91.21	- - - - White, not printed	10%	7%
6207.91.29	- - - - Other	10%	7%
6207.91.90	- - - Other	15%	7%
6207.99	- - Of other textile materials:		
6207.99.10	- - - Dressing gowns, bathrobes and similar articles	10%	7%
	- - - Singlets and other vests:		
6207.99.21	- - - - White, not printed	10%	7%
6207.99.29	- - - - Other	10%	7%
6207.99.90	- - - Other	15%	7%
<b>62.08</b>	<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles:</b>		
	- Slips and petticoats:		
6208.11	- - Of man-made fibres:		
6208.11.10	- - - Women's	15%	7%
6208.11.20	- - - Girls'	10%	7%
6208.19	- - Of other textile materials:		
6208.19.10	- - - Women's	10%	7%
6208.19.20	- - - Girls'	10%	7%
	- Nightshirts and pyjamas:		
6208.21	- - Of cotton:		
6208.21.10	- - - Women's	10%	7%
6208.21.20	- - - Girls'	10%	7%
6208.22	- - Of man-made fibres:		
6208.22.10	- - - Women's	10%	7%
6208.22.20	- - - Girls'	10%	7%
6208.29	- - Of other textile materials:		
6208.29.10	- - - Women's	10%	7%
6208.29.20	- - - Girls'	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6208.91	- Other:		
	-- Of cotton:		
	--- Briefs and panties:		
6208.91.11	---- Women's	10%	7%
6208.91.12	---- Girls'	10%	7%
	--- Singlets and other vests:		
6208.91.21	---- White, not printed	10%	7%
6208.91.29	---- Other	10%	7%
	--- Other:		
6208.91.91	---- Women's	10%	7%
6208.91.92	---- Girls'	10%	7%
6208.92	-- Of man-made fibres:		
	--- Briefs and panties:		
6208.92.11	---- Women's	10%	7%
6208.92.12	---- Girls'	10%	7%
	--- Singlets and other vests:		
6208.92.21	---- White, not printed	10%	7%
6208.92.29	---- Other	10%	7%
	--- Other:		
6208.92.91	---- Women's	10%	7%
6208.92.92	---- Girls'	10%	7%
6208.99	-- Of other textile materials:		
	--- Briefs and panties:		
6208.99.11	---- Women's	10%	7%
6208.99.12	---- Girls'	10%	7%
	--- Singlets and other vests:		
6208.99.21	---- White, not printed	10%	7%
6208.99.29	---- Other	10%	7%
	--- Other:		
6208.99.91	---- Women's	10%	7%
6208.99.92	---- Girls'	10%	7%
<b>62.09</b>	<b>Babies' garments and clothing accessories:</b>		
6209.20.00	- Of cotton	5%	7%
6209.30.00	- Of synthetic fibres	10%	7%
6209.90.00	- Of other textile materials	10%	7%
<b>62.10</b>	<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07:</b>		
6210.10.00	- Of fabrics of heading 5602 or 5603	10%	7%
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	10%	7%
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	10%	7%
6210.40.00	- Other men's or boys' garments	10%	7%
6210.50.00	- Other women's or girls' garments	10%	7%
<b>62.11</b>	<b>Track suits, ski suits and swimwear, other garments:</b>		
	- Swimwear:		
6211.11.00	-- Men's or boys'	10%	7%
6211.12.00	-- Women's or girls'	10%	7%
6211.20.00	- Ski suits	10%	7%
	- Other garments, men's or boys':		
6211.32	-- Of cotton:		
6211.32.10	--- Aprons and coats for medical and surgical uses	5%	7%
6211.32.90	--- Other	10%	7%
6211.33	-- Of man-made fibres:		
6211.33.10	--- Aprons and coats for medical and surgical uses	5%	7%
6211.33.90	--- Other	10%	7%
6211.39	-- Of other textile materials:		
6211.39.10	--- Aprons and coats for medical and surgical uses	5%	7%
6211.39.90	--- Other	10%	7%
	- Other garments, women's or girls':		
6211.41.00	-- Of wool or fine animal hair	10%	7%
6211.42	-- Of cotton:		
6211.42.10	--- Aprons and coats for medical and surgical uses	5%	7%
6211.42.90	--- Other	10%	7%
6211.43	-- Of man-made fibres:		
6211.43.10	--- Aprons and coats for medical and surgical uses	5%	7%
6211.43.90	--- Other	10%	7%
6211.49	-- Of other textile materials:		
6211.49.10	--- Aprons and coats for medical and surgical uses	5%	7%
6211.49.90	--- Other	10%	7%
<b>62.12</b>	<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:</b>		
6212.10.00	- Brassières	10%	7%
6212.20.00	- Girdles and panty-girdles	10%	7%
6212.30.00	- Corselettes	10%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6212.90	- Other:		
6212.90.10	- - Braces, suspenders and garters	10%	7%
6212.90.20	- - Waistbands	FREE	7%
6212.90.90	- - Other	15%	7%
<b>62.13</b>	<b>Handkerchiefs:</b>		
6213.20.00	- Of cotton	10%	7%
6213.90.00	- Of other textile materials	10%	7%
<b>62.14</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like:</b>		
6214.10.00	- Of silk or silk waste	10%	7%
6214.20.00	- Of wool or fine animal hair	10%	7%
6214.30.00	- Of synthetic fibres	10%	7%
6214.40.00	- Of artificial fibres	10%	7%
6214.90.00	- Of other textile materials	10%	7%
<b>62.15</b>	<b>Ties, bow ties and cravats:</b>		
6215.10.00	- Of silk or silk waste	10%	7%
6215.20.00	- Of man-made fibres	10%	7%
6215.90.00	- Of other textile materials	10%	7%
<b>6216.00</b>	<b>Gloves, mittens and mitts:</b>		
6216.00.10	- For all trades	2.5%	7%
6216.00.90	- Other	10%	7%
<b>62.17</b>	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12:</b>		
6217.10	- Accessories:		
6217.10.10	- - Belts and bandoliers	FREE	7%
6217.10.20	- - Dress shields and shoulder pads	FREE	7%
	- - Stockings, tights and similar articles:		
6217.10.31	- - - Women's tights	10%	7%
6217.10.39	- - - Other	10%	7%
6217.10.40	- - Collars, fronts and cuffs	FREE	7%
6217.10.90	- - Other	15%	7%
6217.90.00	- Parts	15%	7%

**CHAPTER 63**  
**OTHER MADE UP TEXTILE ARTICLES; SETS;**  
**WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

**NOTES**

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
  2. Sub-Chapter I does not cover:
    - a) goods of Chapters 56 to 62; or
    - b) worn clothing or other worn articles of heading 6309.
  3. Heading 6309 applies only to the following goods:
    - a) articles of textile materials:
      - i) clothing and clothing accessories, and parts thereof;
      - ii) blankets and travelling rugs;
      - iii) bed linen, table linen, toilet linen and kitchen linen;
      - iv) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805;
    - b) footwear and headgear of any material other than asbestos.
- In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
- i) they must show signs of appreciable wear, and
  - ii) they must be presented in bulk or in bales, sacks or similar packings.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>I. OTHER MADE UP TEXTILE ARTICLES</b>			
<b>63.01</b>	<b>Blankets and travelling rugs:</b>		
6301.10.00	- Electric blankets	10%	7%
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	10%	7%
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	10%	7%
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	10%	7%
6301.90.00	- Other blankets and travelling rugs	10%	7%
<b>63.02</b>	<b>Bed linen, table linen, toilet linen and kitchen linen:</b>		
6302.10	- Bed linen, knitted or crocheted:		
6302.10.10	- - Sheets and covers, other than bedcovers	15%	7%
6302.10.20	- - Pillow cases and pillow covers and similar articles	10%	7%
6302.10.30	- - Bedspreads	10%	7%
6302.10.40	- - Sets of ¾ size sheets (3 piece)	15%	7%
6302.10.50	- - Sets of double bed sheets	15%	7%
6302.10.60	- - Other sets of sheets	15%	7%
6302.10.90	- - Other	15%	7%
6302.21	- Other bed linen, printed:		
6302.21.10	- - Of cotton:		
6302.21.10	- - - Sheets and covers, other than bedcovers	15%	7%
6302.21.20	- - - Pillow cases and pillow covers and similar articles	15%	7%
6302.21.30	- - - Bedspreads	10%	7%
6302.21.40	- - - Sets of double bed sheets (4 piece)	15%	7%
6302.21.50	- - - Sets of ¾ size sheets (3 piece)	15%	7%
6302.21.60	- - - Other sets of sheets	15%	7%
6302.21.90	- - - Other	15%	7%
6302.22	- - Of man-made fibres:		
6302.22.10	- - - Sheets and covers, other than bedcovers	15%	7%
6302.22.20	- - - Pillow cases and pillow covers and similar articles	15%	7%
6302.22.30	- - - Bedspreads	10%	7%
6302.22.40	- - - Sets of double bed sheets (4 piece)	10%	7%
6302.22.50	- - - Sets of ¾ size sheets (3 piece)	15%	7%
6302.22.60	- - - Other sets of sheets	15%	7%
6302.22.90	- - - Other	15%	7%
6302.29	- - Of other textile materials:		
6302.29.10	- - - Sheets and covers, other than bedcovers	15%	7%
6302.29.20	- - - Pillow cases and pillow covers and similar articles	15%	7%
6302.29.30	- - - Bedspreads	10%	7%
6302.29.40	- - - Sets of double bed sheets (4 piece)	15%	7%
6302.29.50	- - - Sets of ¾ size sheets (3 piece)	15%	7%
6302.29.60	- - - Other sets of sheets	15%	7%
6302.29.90	- - - Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6302.31	- Other bed linen:		
6302.31.10	-- Of cotton:		
6302.31.20	--- Sheets and covers, other than bedcovers	15%	7%
6302.31.30	--- Pillow cases and pillow covers and similar articles	5%	7%
6302.31.40	--- Bedspreads	10%	7%
6302.31.50	--- Sets of double bed sheets (4 piece)	10%	7%
6302.31.60	--- Sets of ¾ size sheets (3 piece)	15%	7%
6302.31.90	--- Other sets of sheets	10%	7%
6302.32	--- Other	10%	7%
6302.32.10	-- Of man-made fibres:		
6302.32.20	--- Sheets and covers, other than bedcovers	15%	7%
6302.32.30	--- Pillow cases and pillow covers and similar articles	15%	7%
6302.32.40	--- Bedspreads	10%	7%
6302.32.50	--- Sets of double bed sheets (4 piece)	15%	7%
6302.32.60	--- Sets of ¾ size sheets (3 piece)	15%	7%
6302.32.90	--- Other sets of sheets	15%	7%
6302.39	--- Other	15%	7%
6302.39.10	-- Of other textile materials:		
6302.39.20	--- Sheets and covers, other than bedcovers	10%	7%
6302.39.30	--- Pillow cases and pillow covers and similar articles	10%	7%
6302.39.40	--- Bedspreads	10%	7%
6302.39.50	--- Sets of double bed sheets (4 piece)	10%	7%
6302.39.60	--- Sets of ¾ size sheets (3 piece)	10%	7%
6302.39.90	--- Other sets of sheets	15%	7%
6302.40.00	--- Other	10%	7%
6302.51.00	- Table linen, knitted or crocheted	15%	7%
6302.53.00	- Other table linen:		
6302.59.00	-- Of cotton	10%	7%
6302.60	-- Of man-made fibres	10%	7%
6302.60.10	-- Of other textile materials	10%	7%
6302.60.20	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:		
6302.91	-- Toilet linen	10%	7%
6302.91.10	-- Kitchen linen	10%	7%
6302.91.20	- Other:		
6302.93	-- Of cotton:		
6302.93.10	--- Toilet linen	5%	7%
6302.93.20	--- Kitchen linen	10%	7%
6302.99	-- Of man-made fibres:		
6302.99.10	--- Toilet linen	10%	7%
6302.99.20	--- Kitchen linen	10%	7%
6302.99.90	-- Of other textile materials:		
6303	<b>Curtains (including drapes) and interior blinds; curtain or bed valances:</b>		
6303.12.00	- Knitted or crocheted:		
6303.19.00	-- Of synthetic fibres	15%	7%
6303.91.00	-- Of other textile materials	15%	7%
6303.92.00	- Other:		
6303.99.00	-- Of cotton	15%	7%
6304	-- Of synthetic fibres	15%	7%
6304.11.00	-- Of other textile materials	10%	7%
6304.19.00	- Other:		
6304.91	-- Knitted or crocheted:		
6304.91.10	--- Mosquito nets	10%	7%
6304.91.20	--- Table cloths	10%	7%
6304.91.90	--- Other	15%	7%
6304.92	-- Not knitted or crocheted, of cotton:		
6304.92.10	--- Mosquito nets	10%	7%
6304.92.20	--- Table cloths	10%	7%
6304.92.90	--- Other	15%	7%
6304.93	-- Not knitted or crocheted, of synthetic fibres:		
6304.93.10	--- Mosquito nets	10%	7%
6304.93.20	--- Table cloths	10%	7%
6304.93.90	--- Other	15%	7%
6304.99	-- Not knitted or crocheted, of other textile materials:		
6304.99.10	--- Mosquito nets	10%	7%
6304.99.20	--- Table cloths	10%	7%
6304.99.90	--- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>63.05</b>	<b>Sacks and bags, of a kind used for the packing of goods:</b>		
6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	15%	7%
6305.20.00	- Of cotton	15%	7%
	- Of man-made textile materials:		
6305.32.00	-- Flexible intermediate bulk containers	15%	7%
6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	15%	7%
6305.39.00	-- Other	15%	7%
6305.90.00	- Of other textile materials	15%	7%
<b>63.06</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</b>		
	- Tarpaulins, awnings and sunblinds:		
6306.12.00	-- Of synthetic fibres	10%	7%
6306.19.00	-- Of other textile materials	10%	7%
	- Tents:		
6306.22.00	-- Of synthetic fibres	10%	7%
6306.29.00	-- Of other textile materials	10%	7%
6306.30.00	- Sails	10%	7%
6306.40.00	- Pneumatic mattresses	10%	7%
	- Other:		
6306.91.00	-- Of cotton	15%	7%
6306.99.00	-- Of other textile materials	15%	7%
<b>63.07</b>	<b>Other made up articles, including dress patterns:</b>		
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:		
6307.10.10	-- Of nonwovens	FREE	7%
6307.10.90	-- Other	10%	7%
6307.20.00	- Life-jackets and life-belts	15%	7%
6307.90	- Other:		
6307.90.10	-- Flags and similar articles	10%	7%
	-- Bags, covers and protective covers, not elsewhere included:		
6307.90.21	--- Motor vehicle covers	10%	7%
6307.90.22	--- Canvas garment-bags	10%	7%
6307.90.23	--- Vehicle seat covers	15%	7%
6307.90.24	--- Covers for rackets, golf clubs, umbrellas and sun umbrellas	15%	7%
6307.90.29	--- Other	15%	7%
6307.90.30	-- Boot, shoe, corset laces and the like, with fitted ends	15%	7%
6307.90.40	-- Cushions and pincushions	10%	7%
6307.90.50	-- Textile coffee-filters	15%	7%
	-- Other:		
6307.90.91	--- Other, of nonwovens	15%	7%
6307.90.99	--- Other	10%	7%
<b>II. SETS</b>			
<b>6308.00.00</b>	<b>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale</b>	15%	7%
<b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>			
<b>6309.00.00</b>	<b>Worn clothing and other worn articles</b>	10%	7%
<b>63.10</b>	<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:</b>		
6310.10.00	- Sorted	5%	7%
6310.90.00	- Other	5%	7%

**SECTION XII**  
**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS,**  
**SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF;**  
**PREPARED FEATHERS AND ARTICLES MADE THEREWITH;**  
**ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

**CHAPTER 64**  
**FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES**

**NOTES**

1. This Chapter does not cover:
  - a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - c) worn footwear of heading 6309;
  - d) articles of asbestos (heading 6812);
  - e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); or
  - f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 6406, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 9606.
3. For the purposes of this Chapter:
  - a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
  - b) the term "leather" refers to the goods of headings 4107 and 4112 to 4114.
4. Subject to Note 3 to this Chapter:
  - a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
  - b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**SUBHEADING NOTE**

1. For the purposes of subheadings 6402 12, 6402 19, 6403 12, 6403 19 and 6404 11, the expression "sports footwear" applies only to:
  - a) footwear which is designed for a sporting activity and has, or has provision for, the attachment of, spikes, sprigs, stops, clips, bars or the like;
  - b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

**ADDITIONAL NOTES**

1. Subject to the previous legal notes, for the purposes of the national subdivisions in this Chapter the following definitions shall have the meanings hereby assigned to them:
  - a) "Slip-on footwear": Low footwear without a heel, or with a crimped heel, with a light sole, mainly for indoor use.
  - b) "Sandals": Low footwear consisting of a sole held to the foot by straps or thongs.
  - c) "Over-shoes": footwear of a type worn over footwear to project it.
  - d) "Indoor footwear": Light footwear, whether or not with a small heel, mainly for indoor use, such as: bedroom slippers, beach sandals or bathing slippers.
  - e) "Sports footwear": Permeable footwear, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes, of a kind used for tennis, basketball, handball, badminton, gymnastics, training or any other sports activity, even though such footwear cannot be said to be exclusively used for one sport in particular. In addition, this footwear must be composed of an upper of woven fabrics or other textile materials (whether or not with an external layer of rubber or plastics visible to the naked eye) or leather, or a combination of these materials; with eyelets for ties or laces or a device with a similar function; with soles, of rubber or plastics, other than cellular rubber or plastics, and without heels.  
 This definition also applies to footwear, made in the same manner as sports footwear, for children and infants, but not used for sports activities.
  - f) "Infants' footwear": footwear for babies (infant boys or girls), from size 0 to 23 (French measurement) or from size 0 to 8 (American measurement).
  - g) "Boys' or girls' footwear": footwear to be used by boys or girls, from size 24 to 33 (French measurement) or from size 8 ½ to 3 (American measurement).
  - h) "Men's or women's footwear": footwear of size 34 or more (French measurement) or 3 ½ or more (American measurement).
2. For the purposes of the national subheadings of this Chapter, the expression "of leather" shall be taken to include leather, composition leather or any combination of these materials.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>64.01</b>	<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:</b>		
6401.10	- Footwear incorporating a protective metal toe-cap:		
6401.10.10	- - Covering the ankle	10%	7%
6401.10.90	- - Other	15%	7%
	- Other footwear:		
6401.92.00	- - Covering the ankle but not covering the knee	10%	7%
6401.99	- - Other:		
6401.99.10	- - - Over-shoes	15%	7%
6401.99.20	- - - Sports footwear other than trainers	5%	7%
6401.99.90	- - - Other	15%	7%
<b>64.02</b>	<b>Other footwear with outer soles and uppers of rubber or plastics:</b>		
	- Sports footwear:		
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	5%	7%
6402.19.00	- - Other	5%	7%
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs:		
6402.20.10	- - Sandals with outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	10%	7%
6402.20.20	- - Other, with outer soles of cellular material	5%	7%
6402.20.90	- - Other	15%	7%
	- Other footwear:		
6402.91	- - Covering the ankle:		
6402.91.10	- - - Sports footwear and dancing shoes	5%	7%
6402.91.20	- - - Indoor footwear	15%	7%
	- - - Other footwear:		
6402.91.91	- - - - Infants' footwear	10%	7%
6402.91.92	- - - - Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	10%	7%
6402.91.93	- - - - Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	10%	7%
6402.91.94	- - - - Women's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6402.91.95	- - - - Women's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6402.91.96	- - - - Men's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6402.91.97	- - - - Men's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6402.99	- - Other:		
6402.99.10	- - - Sports footwear and dancing shoes	5%	7%
	- - - Indoor footwear:		
6402.99.21	- - - - With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	10%	7%
6402.99.22	- - - - Other, with outer soles of cellular material	5%	7%
6402.99.29	- - - - Other	15%	7%
	- - - Sandals, other than bathing slippers or beach sandals:		
6402.99.31	- - - - With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	10%	7%
6402.99.32	- - - - Other, with outer soles of cellular material	5%	7%
6402.99.33	- - - - Other, of a CIF value not exceeding B/10.00 per pair	10%	7%
6402.99.34	- - - - Other, of a CIF value exceeding B/10.00 per pair	10%	7%
	- - - Other:		
6402.99.91	- - - - Infants' footwear	10%	7%
6402.99.92	- - - - Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	10%	7%
6402.99.93	- - - - Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15%	7%
6402.99.94	- - - - Women's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6402.99.95	- - - - Women's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6402.99.96	- - - - Men's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6402.99.97	- - - - Men's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
<b>64.03</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:</b>		
	- Sports footwear:		
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	5%	7%
6403.19.00	- - Other	5%	7%
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15%	7%
6403.40	- Other footwear incorporating a protective metal toe-cap:		
6403.40.10	- - Of a CIF value not exceeding B/30.00 per pair	10%	7%
6403.40.20	- - Of a CIF value exceeding B/30.00 per pair	5%	7%
	- Other footwear with outer soles of leather:		
6403.51	- - Covering the ankle:		
6403.51.10	- - - Dancing shoes	5%	7%
6403.51.20	- - - Indoor footwear	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	--- Other:		
6403.51.91	---- Infants' footwear	15%	7%
6403.51.92	---- Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	10%	7%
6403.51.93	---- Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15%	7%
6403.51.94	---- Women's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6403.51.95	---- Women's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6403.51.96	---- Men's footwear, of a CIF value not exceeding B/30.00 per pair	15%	7%
6403.51.97	---- Men's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6403.59	-- Other:		
6403.59.10	--- Dancing shoes	5%	7%
6403.59.20	--- Indoor footwear	15%	7%
	--- Other:		
6403.59.91	---- Infants' footwear	15%	7%
6403.59.92	---- Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	10%	7%
6403.59.93	---- Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15%	7%
6403.59.94	---- Women's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6403.59.95	---- Women's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6403.59.96	---- Men's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6403.59.97	---- Men's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
	- Other footwear:		
6403.91	-- Covering the ankle:		
6403.91.10	--- Sports footwear and dancing shoes	5%	7%
6403.91.20	--- Indoor footwear	10%	7%
	--- Other:		
6403.91.91	---- Infants' footwear	15%	7%
6403.91.92	---- Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	10%	7%
6403.91.93	---- Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15%	7%
6403.91.94	---- Women's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6403.91.95	---- Women's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6403.91.96	---- Men's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6403.91.97	---- Men's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6403.91.98	---- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	15%	7%
6403.99	-- Other:		
6403.99.10	--- Sports footwear and dancing shoes	5%	7%
6403.99.20	--- Indoor footwear	10%	7%
	--- Other:		
6403.99.91	---- Infants' footwear	15%	7%
6403.99.92	---- Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	10%	7%
6403.99.93	---- Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	15%	7%
6403.99.94	---- Women's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6403.99.95	---- Women's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6403.99.96	---- Men's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6403.99.97	---- Men's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6403.99.98	---- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	15%	7%
<b>64.04</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:</b>		
	- Footwear with outer soles of rubber or plastics:		
6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
6404.11.10	--- Sports footwear other than trainers	5%	7%
6404.11.20	--- Trainers	5%	7%
6404.19	-- Other:		
6404.19.10	--- Dancing shoes	5%	7%
	--- Indoor footwear:		
6404.19.21	---- With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	10%	7%
6404.19.22	---- Other, with outer soles of cellular material	5%	7%
6404.19.29	---- Other	10%	7%
	--- Sandals, other than bathing slippers or beach sandals:		
6404.19.31	---- With outer soles of cellular material, and uppers which consist of straps across the instep and around the big toe	10%	7%
6404.19.32	---- Other, with outer soles of cellular material	5%	7%
6404.19.33	---- Other, of a CIF value not exceeding B/10.00 per pair	10%	7%
6404.19.34	---- Other, of a CIF value exceeding B/10.00 per pair	10%	7%
	--- Other:		
6404.19.91	---- Infants' footwear	10%	7%
6404.19.92	---- Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	10%	7%
6404.19.93	---- Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	10%	7%
6404.19.94	---- Women's footwear, of a CIF value not exceeding B/30.00 per pair	15%	7%
6404.19.95	---- Women's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6404.19.96	---- Men's footwear, of a CIF value not exceeding B/30.00 per pair	15%	7%
6404.19.97	---- Men's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6404.20	- Footwear with outer soles of leather or composition leather:		
6404.20.10	- - Sports footwear and dancing shoes	5%	7%
6404.20.20	- - Indoor footwear	10%	7%
	- - Other:		
6404.20.91	- - - Infants' footwear	15%	7%
6404.20.92	- - - Boys' or girls' footwear, of a CIF value not exceeding B/20.00 per pair	15%	7%
6404.20.93	- - - Boys' or girls' footwear, of a CIF value exceeding B/20.00 per pair	10%	7%
6404.20.94	- - - Women's footwear, of a CIF value not exceeding B/30.00 per pair	10%	7%
6404.20.95	- - - Women's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
6404.20.96	- - - Men's footwear, of a CIF value not exceeding B/30.00 per pair	15%	7%
6404.20.97	- - - Men's footwear, of a CIF value exceeding B/30.00 per pair	5%	7%
<b>64.05</b>	<b>Other footwear:</b>		
6405.10	- With the uppers of leather or composition leather:		
6405.10.10	- - With outer soles of wood or cork	15%	7%
6405.10.20	- - With outer soles of other materials (cord, paperboard, woven fabrics and felt)	15%	7%
6405.20	- With uppers of textile materials:		
6405.20.10	- - With outer soles of wood or cork	15%	7%
6405.20.20	- - With outer soles of other materials (cord, paperboard, woven fabrics and felt)	15%	7%
6405.90	- Other:		
6405.90.10	- - With outer soles of wood or cork	15%	7%
6405.90.20	- - With outer soles of other materials (cord, paperboard, woven fabrics and felt)	15%	7%
<b>64.06</b>	<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:</b>		
6406.10.00	- Uppers and parts thereof, other than stiffeners	FREE	7%
6406.20.00	- Outer soles and heels, of rubber or plastics	FREE	7%
	- Other:		
6406.91.00	- - Of wood	FREE	7%
6406.99.00	- - Of other materials	FREE	7%



## CHAPTER 65 HEADGEAR AND PARTS THEREOF

### NOTES

1. This Chapter does not cover:
  - a) worn headgear of heading 6309;
  - b) asbestos headgear (heading 6812); or
  - c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>6501.00.00</b>	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt</b>	15%	7%
<b>6502.00.00</b>	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed</b>	15%	7%
<b>6504.00</b>	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed:</b>		
6504.00.10	- Straw hats and imitation-straw hats	15%	7%
6504.00.20	- Peaked caps, with commercial advertising	15%	7%
6504.00.90	- Other	10%	7%
<b>65.05</b>	<b>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:</b>		
6505.10.00	- Hair nets	15%	7%
6505.90	- Other:		
	- - Hats:		
6505.90.11	- - - Of felt	15%	7%
6505.90.12	- - - Of other textile materials, men's	15%	7%
6505.90.19	- - - Other	15%	7%
	- - Peaked caps:		
6505.90.21	- - - Without advertising, for uniforms	15%	7%
6505.90.22	- - - With commercial advertising	15%	7%
6505.90.23	- - - With internationally copyrighted emblems or embroidery	10%	7%
6505.90.29	- - - Other	10%	7%
6505.90.90	- - Other	10%	7%
<b>65.06</b>	<b>Other headgear, whether or not lined or trimmed:</b>		
6506.10.00	- Safety headgear	10%	7%
	- Other:		
6506.91	- - Of rubber or of plastics:		
6506.91.10	- - - Hats	15%	7%
6506.91.20	- - - Swimming caps	10%	7%
6506.91.30	- - - Caps, other than swimming caps, and peaked caps, with commercial advertising	15%	7%
6506.91.90	- - - Other	15%	7%
6506.99	- - Of other materials:		
6506.99.10	- - - Hats	15%	7%
6506.99.20	- - - Peaked caps, with commercial advertising	15%	7%
6506.99.90	- - - Other	10%	7%
<b>6507.00.00</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chin-straps, for headgear</b>	15%	7%

**CHAPTER 66**  
**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS,**  
**RIDING-CROPS AND PARTS THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) measure walking-sticks or the like (heading 9017);
  - b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>66.01</b>	<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):</b>		
6601.10.00	- Garden or similar umbrellas	10%	7%
	- Other:		
6601.91	- - Having a telescopic shaft:		
6601.91.10	- - - Beach, patio and swimming pool parasols	15%	7%
6601.91.20	- - - Other parasols and sun umbrellas	10%	7%
6601.91.90	- - - Other	10%	7%
6601.99	- - Other:		
6601.99.10	- - - Beach, patio and swimming pool parasols	10%	7%
6601.99.20	- - - Other parasols and sun umbrellas	5%	7%
6601.99.90	- - - Other	10%	7%
<b>6602.00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like:</b>		
6602.00.10	- Whips, riding crops and the like of any material	15%	7%
6602.00.20	- Walking-sticks, seat-sticks and the like	15%	7%
<b>66.03</b>	<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02:</b>		
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	FREE	7%
6603.90	- Other:		
6603.90.10	- - For umbrellas and sun umbrellas	FREE	7%
6603.90.90	- - Other	15%	7%

**CHAPTER 67**  
**PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;**  
**ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

**NOTES**

1. This Chapter does not cover:
  - a) straining cloth of human hair (heading 5911);
  - b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - c) footwear (Chapter 64);
  - d) headgear or hair-nets (Chapter 65);
  - e) toys, sports requisites or carnival articles (Chapter 95); or
  - f) feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 6701 does not cover:
  - a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
  - b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - c) artificial flowers or foliage or parts thereof or made up articles of heading 6702.
3. Heading 6702 does not cover:
  - a) articles of glass (Chapter 70); or
  - b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>6701.00.00</b>	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)</b>	15%	7%
<b>67.02</b>	<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:</b>		
6702.10.00	- Of plastics	10%	7%
6702.90.00	- Of other materials	10%	7%
<b>6703.00.00</b>	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like</b>	15%	7%
<b>67.04</b>	<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:</b>		
6704.11.00	- Of synthetic textile materials:		
6704.19.00	- - Complete wigs	15%	7%
6704.20.00	- - Other	15%	7%
6704.90.00	- Of human hair	15%	7%
	- Of other materials	15%	7%

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

**CHAPTER 68**  
**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS**

**NOTES**

1. This Chapter does not cover:
  - a) goods of Chapter 25;
  - b) coated, impregnated or covered paper and paperboard of heading 4810 or 4811 (for example, paper and paperboard coated with mica powder or graphite, bituminized or asphalted paper and paperboard);
  - c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);
  - d) articles of Chapter 71;
  - e) tools or parts of tools, of Chapter 82;
  - f) lithographic stones of heading 8442;
  - g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
  - h) dental burrs (heading 9018);
  - ij) articles of Chapter 91 (for example, clocks and clock cases);
  - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - l) articles of Chapter 95 (for example, toys, games and sports requisites);
  - m) articles of heading 9602, if made of materials specified in Note 2 b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates); or
  - n) articles of Chapter 97 (for example, works of art).
2. In heading 6802 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>6801.00.00</b>	<b>Setts, curbstones and flagstones, of natural stone (except slate)</b>	10%	7%
<b>68.02</b>	<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):</b>		
6802.10	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:		
6802.10.10	- - Artificially coloured granules, chippings and powder	15%	7%
6802.10.90	- - Other	15%	7%
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802.21	- - Marble, travertine and alabaster:		
	- - - Builders' ware:		
6802.21.11	- - - - Flagstones, tiles, cubes, roofing tiles and bricks	10%	7%
6802.21.19	- - - - Other	10%	7%
6802.21.90	- - - Other	10%	7%
6802.23	- - Granite:		
	- - - Builders' ware:		
6802.23.11	- - - - Flagstones, tiles, cubes, roofing tiles and bricks	10%	7%
6802.23.19	- - - - Other	15%	7%
6802.23.90	- - - Other	15%	7%
6802.29	- - Other stone:		
	- - - Builders' ware:		
6802.29.11	- - - - Flagstones, tiles, cubes, roofing tiles and bricks	10%	7%
6802.29.19	- - - - Other	15%	7%
6802.29.90	- - - Other	15%	7%
	- Other:		
6802.91	- - Marble, travertine and alabaster:		
	- - - Statuettes and other ornaments:		
6802.91.11	- - - - Religious statuettes	10%	7%
6802.91.19	- - - - Other	10%	7%
	- - - Sanitary ware:		
6802.91.21	- - - - Sinks, wash-basins and bathtubs	10%	7%
6802.91.22	- - - - Soap dishes, towel rails, toilet paper holders and other sanitary ware	10%	7%
6802.91.29	- - - - Other	15%	7%
6802.91.90	- - - Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6802.92	- - Other calcareous stone:		
	--- Statuettes and other ornaments:		
6802.92.11	---- Religious statuettes	15%	7%
6802.92.19	---- Other	10%	7%
	--- Sanitary ware:		
6802.92.21	---- Sinks, wash-basins and bathtubs	10%	7%
6802.92.22	---- Soap dishes, towel rails, toilet paper holders and other sanitary ware	10%	7%
6802.92.29	---- Other	15%	7%
6802.92.90	--- Other	15%	7%
6802.93	-- Granite:		
	--- Statuettes and other ornaments:		
6802.93.11	---- Religious statuettes	15%	7%
6802.93.19	---- Other	10%	7%
	--- Sanitary ware:		
6802.93.21	---- Sinks, wash-basins and bathtubs	10%	7%
6802.93.22	---- Soap dishes, towel rails, toilet paper holders and other sanitary ware	10%	7%
6802.93.29	---- Other	15%	7%
6802.93.90	--- Other	15%	7%
6802.99	-- Other stone:		
	--- Statuettes and other ornaments:		
6802.99.11	---- Religious statuettes	15%	7%
6802.99.19	---- Other	10%	7%
	--- Sanitary ware:		
6802.99.21	---- Sinks, wash-basins and bathtubs	10%	7%
6802.99.22	---- Soap dishes, towel rails, toilet paper holders and other sanitary ware	10%	7%
6802.99.29	---- Other	15%	7%
6802.99.90	--- Other	15%	7%
<b>6803.00</b>	<b>Worked slate and articles of slate or of agglomerated slate:</b>		
6803.00.10	- Flagstones, tiles and other builders' wares	10%	7%
6803.00.20	- Sinks, wash-basins and bathtubs	10%	7%
6803.00.90	- Other	15%	7%
<b>68.04</b>	<b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:</b>		
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	3%	7%
	- Other millstones, grindstones, grinding wheels and the like:		
6804.21.00	-- Of agglomerated synthetic or natural diamond	3%	7%
6804.22.00	-- Of other agglomerated abrasives or of ceramics	3%	7%
6804.23.00	-- Of natural stone	3%	7%
6804.30.00	- Hand sharpening or polishing stones	3%	7%
<b>68.05</b>	<b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:</b>		
6805.10.00	- On a base of woven textile fabric only	FREE	7%
6805.20.00	- On a base of paper or paperboard only	FREE	7%
6805.30.00	- On a base of other materials	FREE	7%
<b>68.06</b>	<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69:</b>		
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	FREE	7%
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	FREE	7%
6806.90.00	- Other	10%	7%
<b>68.07</b>	<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):</b>		
6807.10	- In rolls:		
6807.10.10	-- On a backing of glass fibre	10%	7%
6807.10.90	-- Other	10%	7%
6807.90	- Other:		
6807.90.10	-- On a backing of glass fibre	2.5%	7%
6807.90.90	-- Other	5%	7%
<b>6808.00</b>	<b>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders:</b>		
6808.00.10	- Panels, boards, tiles and the like	10%	7%
6808.00.90	- Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>68.09</b>	<b>Articles of plaster or of compositions based on plaster:</b>		
6809.11.00	- Boards, sheets, panels, tiles and similar articles, not ornamented:	10%	7%
6809.19.00	-- Faced or reinforced with paper or paperboard only	10%	7%
6809.90	-- Other		
6809.90.10	- Other articles:		
6809.90.20	-- Statuettes and other ornamental articles	10%	7%
6809.90.90	-- Builders' wares	10%	7%
	-- Other	5%	7%
<b>68.10</b>	<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced:</b>		
6810.11.00	- Tiles, flagstones, bricks and similar articles:	10%	7%
6810.19.00	-- Building blocks and bricks	10%	7%
	-- Other		
6810.91	- Other articles:		
6810.91.10	-- Prefabricated structural components for building or civil engineering:	10%	7%
6810.91.90	--- Tubes and pipes	10%	7%
6810.99	--- Other		
6810.99.10	-- Other:		
6810.99.90	--- Statuettes and other ornamental articles	15%	7%
	--- Other	15%	7%
<b>68.11</b>	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like:</b>		
6811.40	- Containing asbestos:		
6811.40.10	-- Corrugated sheets, other sheets, panels, tiles and similar articles	10%	7%
6811.40.20	-- Tubes, pipes and tube or pipe fittings	15%	7%
	-- Other articles:		
6811.40.91	--- Other articles for building or civil engineering	10%	7%
6811.40.99	--- Other	15%	7%
	- Not containing asbestos:		
6811.81.00	-- Corrugated sheets	10%	7%
6811.82.00	-- Other sheets, panels, tiles and similar articles	10%	7%
6811.83	-- Tubes, pipes and tube or pipe fittings:		
6811.83.10	--- Having a minimum burst pressure of 100 lb/square inch	15%	7%
6811.83.90	--- Other	15%	7%
6811.89	-- Other articles:		
	--- Other articles for building or civil engineering:		
6811.89.11	---- Blocks and bricks	10%	7%
6811.89.19	---- Other	10%	7%
6811.89.90	--- Other	15%	7%
<b>68.12</b>	<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813:</b>		
6812.80.00	- Of crocidolite	15%	7%
	- Other:		
6812.91	-- Clothing, clothing accessories, footwear and headgear:		
6812.91.10	--- Clothing and clothing accessories, other than gloves	15%	7%
6812.91.20	--- Gloves	10%	7%
6812.91.30	--- Headgear	15%	7%
6812.91.40	--- Gaiters	15%	7%
6812.91.90	--- Other	15%	7%
6812.92.00	-- Paper, millboard and felt	15%	7%
6812.93.00	-- Compressed asbestos fibre jointing, in sheets or rolls	FREE	7%
6812.99	-- Other:		
6812.99.10	--- Tubes, pipes, profiles, rods, flagstones and tiles	10%	7%
6812.99.20	--- Curtains, sheets and mattresses	10%	7%
6812.99.30	--- Outer soles and heels	10%	7%
6812.99.40	--- Gaskets, washers and other seals, diaphragms	FREE	7%
	--- Other:		
6812.99.91	---- Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate	FREE	7%
6812.99.92	---- Yarn and thread	FREE	7%
6812.99.93	---- Cord and string, whether or not plaited	FREE	7%
6812.99.94	---- Fabrics, whether or not knitted or crocheted	FREE	7%
6812.99.99	---- Other	15%	7%
<b>68.13</b>	<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:</b>		
6813.20.00	- Containing asbestos	FREE	7%
	- Not containing asbestos:		
6813.81.00	-- Brake linings and pads	FREE	7%
6813.89.00	-- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>68.14</b>	<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:</b>		
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	FREE	7%
6814.90.00	- Other	15%	7%
<b>68.15</b>	<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included:</b>		
6815.10.00	- Non-electrical articles of graphite or other carbon	15%	7%
6815.20.00	- Articles of peat	15%	7%
	- Other articles:		
6815.91.00	- - Containing magnesite, dolomite or chromite	15%	7%
6815.99.00	- - Other	10%	7%

## CHAPTER 69 CERAMIC PRODUCTS

### NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903.
2. This Chapter does not cover:
  - a) products of heading 2844;
  - b) articles of heading 6804;
  - c) articles of Chapter 71 (for example, imitation jewellery);
  - d) cermets of heading 8113;
  - e) articles of Chapter 82;
  - f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
  - g) artificial teeth (heading 9021);
  - h) articles of Chapter 91 (for example, clocks and clock cases);
  - ij) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - k) articles of Chapter 95 (for example, toys, games and sports requisites);
  - l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or
  - m) articles of Chapter 97 (for example, works of art).

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	<b>I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>		
<b>6901.00.00</b>	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths</b>	10%	7%
<b>69.02</b>	<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:</b>		
6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	3%	7%
6902.20.00	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	3%	7%
6902.90.00	- Other	3%	7%
<b>69.03</b>	<b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:</b>		
6903.10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products:		
6903.10.10	- - Nozzles for ships or boats	5%	7%
6903.10.90	- - Other	15%	7%
6903.20	- Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products:		
6903.20.10	- - Nozzles for ships or boats	5%	7%
6903.20.90	- - Other	15%	7%
6903.90	- Other:		
6903.90.10	- - Nozzles for ships or boats	5%	7%
6903.90.90	- - Other	15%	7%
	<b>II. OTHER CERAMIC PRODUCTS</b>		
<b>69.04</b>	<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like:</b>		
6904.10	- Building bricks:		
6904.10.10	- - Of earthenware	10%	7%
6904.10.90	- - Other	10%	7%
6904.90	- Other:		
6904.90.10	- - Of earthenware	10%	7%
6904.90.90	- - Other	10%	7%
<b>69.05</b>	<b>Roofing tiles, chimney-pots, cowl, chimney-liners, architectural ornaments and other ceramic constructional goods:</b>		
6905.10.00	- Roofing tiles	10%	7%
6905.90	- Other:		
6905.90.10	- - Of earthenware, whether or not glazed, enamelled or varnished	15%	7%
	- - Other:		
6905.90.91	- - - Of porcelain or faience	15%	7%
6905.90.99	- - - Other	15%	7%
<b>6906.00</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings:</b>		
6906.00.10	- Of earthenware	10%	7%
6906.00.90	- Other	10%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>69.07</b>	<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:</b>		
6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:		
6907.10.10	-- Of earthenware	10%	7%
6907.10.20	-- Of stoneware	10%	7%
6907.10.90	-- Other	10%	7%
6907.90	- Other:		
6907.90.10	-- Of earthenware	10%	7%
6907.90.20	-- Of stoneware	10%	7%
6907.90.90	-- Other	10%	7%
<b>69.08</b>	<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:</b>		
6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:		
6908.10.10	-- Of earthenware	10%	7%
6908.10.90	-- Other	10%	7%
6908.90	- Other:		
	-- Curbstones, dove-cotes, friezes, corners, borders and other similar special pieces:		
6908.90.11	--- Of earthenware	10%	7%
6908.90.19	--- Other	10%	7%
	-- Flags, tiles and hearth or wall tiles:		
6908.90.21	--- Of stoneware	10%	7%
6908.90.29	--- Other	10%	7%
	-- Other:		
6908.90.91	--- Of earthenware	10%	7%
6908.90.99	--- Other	10%	7%
<b>69.09</b>	<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods:</b>		
	- Ceramic wares for laboratory, chemical or other technical uses:		
6909.11.00	-- Of porcelain or china	3%	7%
6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	3%	7%
6909.19	-- Other:		
6909.19.10	--- Of earthenware	15%	7%
6909.19.90	--- Other	3%	7%
6909.90	- Other:		
6909.90.10	-- Of earthenware	15%	7%
6909.90.90	-- Other	15%	7%
<b>69.10</b>	<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures:</b>		
6910.10	- Of porcelain or china:		
	-- Wash basins (with or without pedestal), bidets, urinals, water closet pans and flushing cisterns:		
6910.10.11	--- Water closet pans, with or without cisterns, of a height of 10 inches for use by children	10%	7%
6910.10.12	--- Water closet pans, with or without cisterns, of a height of 18 inches for use by disabled persons	10%	7%
6910.10.13	--- Bidets	10%	7%
6910.10.14	--- Urinals of a height not exceeding 14 inches	10%	7%
6910.10.15	--- Urinals of a height exceeding 14 inches	10%	7%
6910.10.16	--- Water closet pans with cisterns, moulded in a single piece	10%	7%
6910.10.17	--- Wash basin pedestals	10%	7%
6910.10.19	--- Other	10%	7%
6910.10.20	-- Sinks (wash basins) and bathtubs	10%	7%
6910.10.30	-- Seats for water-closet pans	10%	7%
6910.10.90	-- Other	10%	7%
6910.90	- Other:		
	-- Wash basins (with or without pedestal), bidets, urinals, water closet pans and flushing cisterns:		
6910.90.11	--- Water closet pans, with or without cisterns, of a height of 10 inches for use by children	10%	7%
6910.90.12	--- Water closet pans, with or without cisterns, of a height of 18 inches for use by disabled persons	10%	7%
6910.90.13	--- Bidets	10%	7%
6910.90.14	--- Urinals of a height not exceeding 14 inches	10%	7%
6910.90.15	--- Urinals of a height exceeding 14 inches	10%	7%
6910.90.16	--- Water closet pans with cisterns, moulded in a single piece	10%	7%
6910.90.17	--- Wash basin pedestals	10%	7%
6910.90.19	--- Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
6910.90.20	- - Sinks (wash basins) and bathtubs	10%	7%
6910.90.30	- - Seats for water-closet pans	10%	7%
6910.90.90	- - Other	10%	7%
<b>69.11</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:</b>		
6911.10.00	- Tableware and kitchenware	5%	7%
6911.90	- Other:		
6911.90.10	- - Accessories for sanitary fixtures	10%	7%
6911.90.90	- - Other	10%	7%
<b>6912.00</b>	<b>Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:</b>		
	- Tableware, kitchenware and other household articles:		
6912.00.11	- - Of earthenware	10%	7%
6912.00.19	- - Other	10%	7%
6912.00.20	- Accessories for sanitary fixtures for fitting to walls or for building in	10%	7%
6912.00.90	- Other	15%	7%
<b>69.13</b>	<b>Statuettes and other ornamental ceramic articles:</b>		
6913.10.00	- Of porcelain or china	10%	7%
6913.90	- Other:		
6913.90.10	- - Of faience	10%	7%
	- - Other:		
6913.90.91	- - - Of earthenware	10%	7%
6913.90.99	- - - Other	10%	7%
<b>69.14</b>	<b>Other ceramic articles:</b>		
6914.10	- Of porcelain or china:		
6914.10.10	- - Stoves and other heating apparatus	15%	7%
6914.10.90	- - Other	15%	7%
6914.90	- Other:		
6914.90.10	- - Of earthenware	15%	7%
6914.90.90	- - Other	15%	7%

## CHAPTER 70 GLASS AND GLASSWARE

### NOTES

1. This Chapter does not cover:
  - a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
  - b) articles of Chapter 71 (for example, imitation jewellery);
  - c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
  - d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - e) lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 9405;
  - f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
  - g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 7003, 7004 and 7005:
  - a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
  - b) cutting to shape does not affect the classification of glass in sheets;
  - c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 7019, the expression “glass wool” means:
  - a) mineral wools with a silica (SiO<sub>2</sub>) content not less than 60% by weight;
  - b) mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2% by weight.
 Mineral wools which do not comply with the above specifications fall in heading 6806.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

### SUBHEADING NOTE

1. For the purposes of subheadings 7013 22, 7013 33, 7013 41 and 7013 91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

### ADDITIONAL NOTES

1. The goods of Tariff subheadings 7010.90.12, 7010.90.22, 7010.90.32 and 7010.90.92 will be classified in subheadings 7010.90.19, 7010.90.29, 7010.90.39 and 7010.90.99, respectively, if they are not of a kind manufactured in Panama.
2. Goods of Tariff subheading 7012.00.10 will be classified in subheading 7012.00.90 if they are not of a kind manufactured in Panama.
3. Goods of Tariff subheading 7013.39.11 will be classified in subheading 7013.39.11 if they are not of a kind manufactured in Panama.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>7001.00.00</b>	<b>Cullet and other waste and scrap of glass; glass in the mass</b>	10%	7%
<b>70.02</b>	<b>Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked:</b>		
7002.10.00	- Balls	FREE	7%
7002.20.00	- Rods	10%	7%
	- Tubes and pipes:		
7002.31.00	- - Of quartz or other fused silica	10%	7%
7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	10%	7%
7002.39.00	- - Other	10%	7%
<b>70.03</b>	<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:</b>		
	- Non-wired sheets:		
7003.12	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
	- - - Sheets, of rectangular (including square) shape:		
7003.12.11	- - - - Slatted	10%	7%
7003.12.12	- - - - Other, opacified or translucent	10%	7%
7003.12.19	- - - - Other	FREE	7%
7003.12.90	- - - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
7003.19	- - Other:		
7003.19.10	- - - Slatted	10%	7%
7003.19.20	- - - Other, sheets, of rectangular (including square) shape	FREE	7%
7003.19.90	- - - Other	10%	7%
7003.20.00	- Wired sheets	10%	7%
7003.30.00	- Profiles	10%	7%
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:</b>		
7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
	- - Sheets, of rectangular (including square) shape:		
7004.20.11	- - - Slatted	FREE	7%
7004.20.19	- - - Other	FREE	7%
7004.20.90	- - Other	10%	7%
7004.90	- Other glass:		
	- - Sheets, of rectangular (including square) shape:		
7004.90.11	- - - Slatted	FREE	7%
7004.90.19	- - - Other	FREE	7%
7004.90.90	- - Other	10%	7%
<b>70.05</b>	<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:</b>		
7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:		
	- - Sheets, of rectangular (including square) shape:		
7005.10.11	- - - Slatted	10%	7%
7005.10.19	- - - Other	FREE	7%
7005.10.90	- - Other	10%	7%
	- Other non-wired glass:		
7005.21	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
	- - - Sheets, of rectangular (including square) shape:		
7005.21.11	- - - - Slatted	10%	7%
7005.21.19	- - - - Other	FREE	7%
7005.21.90	- - - Other	10%	7%
7005.29	- - Other:		
	- - - Sheets, of rectangular (including square) shape:		
7005.29.11	- - - - Slatted	10%	7%
7005.29.19	- - - - Other	FREE	7%
7005.29.90	- - - Other	10%	7%
7005.30.00	- Wired glass	10%	7%
<b>7006.00</b>	<b>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:</b>		
	- Non-wired sheets, edge-worked or surface ground and cut into rectangles (including squares):		
7006.00.11	- - Slatted	10%	7%
7006.00.19	- - Other	10%	7%
7006.00.90	- Other	10%	7%
<b>70.07</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass:</b>		
	- Toughened (tempered) safety glass:		
7007.11.00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	7%
7007.19.00	- - Other	FREE	7%
	- Plywood glass:		
7007.21.00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	7%
7007.29.00	- - Other	10%	7%
<b>7008.00</b>	<b>Multiple-walled insulating units of glass:</b>		
7008.00.10	- Translucent	5%	7%
7008.00.90	- Other	15%	7%
<b>70.09</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors:</b>		
7009.10.00	- Rear-view mirrors for vehicles	10%	7%
	- Other:		
7009.91	- - Unframed:		
7009.91.10	- - - Sheets, neither worked nor combined with other materials	10%	7%
7009.91.90	- - - Other	15%	7%
7009.92	- - Framed:		
7009.92.10	- - - Portable toilet mirrors, tabletop or hand-held	10%	7%
7009.92.20	- - - Curved mirrors (concave or convex)	15%	7%
7009.92.90	- - - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>70.10</b>	<b>Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:</b>		
7010.10.00	- Ampoules	FREE	7%
7010.20.00	- Stoppers, lids, caps, and other closures	10%	7%
7010.90	- Other:		
	-- Exceeding 1 litre:		
7010.90.11	--- Cut, ground or frosted, covered or coated with other materials	15%	7%
7010.90.12	--- Other, of a kind manufactured in Panama (of a capacity of 30 cm <sup>3</sup> or more, weighing more than 50 g)	15%	7%
7010.90.19	--- Other	FREE	7%
	-- Exceeding 0.33 litre, but not exceeding 1 litre:		
7010.90.21	--- Cut, ground or frosted, covered or coated with other materials	15%	7%
7010.90.22	--- Other, of a kind manufactured in Panama (of a capacity of 30 cm <sup>3</sup> or more, weighing more than 50 g)	15%	7%
7010.90.23	--- Candle holders (of the candle glass kind)	FREE	7%
7010.90.29	--- Other	FREE	7%
	-- Exceeding 0.15 litre, but not exceeding 0.33 litre:		
7010.90.31	--- Cut, ground or frosted, covered or coated with other materials	15%	7%
7010.90.32	--- Other, of a kind manufactured in Panama (of a capacity of 30 cm <sup>3</sup> or more, weighing more than 50 g)	15%	7%
7010.90.33	--- For perfumery	FREE	7%
7010.90.39	--- Other	FREE	7%
	-- Not exceeding 0.15 litre:		
7010.90.91	--- Cut, ground or frosted, covered or coated with other materials	15%	7%
7010.90.92	--- Other, of a kind manufactured in Panama (of a capacity of 30 cm <sup>3</sup> or more, weighing more than 50 g)	15%	7%
7010.90.93	--- Glass containers of a capacity of between 55 and 60 cm <sup>3</sup> for footwear dyes	FREE	7%
7010.90.99	--- Other	FREE	7%
<b>70.11</b>	<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:</b>		
7011.10.00	- For electric lighting	10%	7%
7011.20.00	- For cathode-ray tubes	10%	7%
7011.90.00	- Other	10%	7%
<b>70.13</b>	<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18):</b>		
7013.10	- Of glass-ceramics:		
	-- Tableware and kitchenware:		
7013.10.11	--- Babies' feeding bottles	10%	7%
7013.10.19	--- Other	5%	7%
	-- Toilet articles:		
7013.10.21	--- Bathroom accessories for fixture or building in	10%	7%
7013.10.29	--- Other	15%	7%
7013.10.30	-- Office articles	15%	7%
7013.10.90	-- Other	10%	7%
	- Drinking glasses other than of glass-ceramics:		
7013.22.00	-- Of lead crystal	10%	7%
7013.28.00	-- Other	10%	7%
	- Drinking glasses other than of glass-ceramics:		
7013.33.00	-- Of lead crystal	10%	7%
7013.37.00	-- Other	5%	7%
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
7013.41	-- Of lead crystal:		
7013.41.10	--- Babies' feeding bottles	10%	7%
7013.41.90	--- Other	10%	7%
7013.42	-- Of glass having a linear coefficient of expansion not exceeding 5 x 10 <sup>-6</sup> per Kelvin within a temperature range of 0°C to 300°C:		
7013.42.10	--- Babies' feeding bottles	10%	7%
7013.42.90	--- Other	10%	7%
7013.49	-- Other:		
	--- Babies' feeding bottles:		
7013.49.11	---- Holding more than 30 cc and weighing more than 50 g	10%	7%
7013.49.19	---- Other	10%	7%
7013.49.90	--- Other	15%	7%
	- Other articles:		
7013.91.00	-- Of lead crystal	10%	7%
7013.99	-- Other:		
	--- Toilet articles:		
7013.99.11	---- Bathroom accessories for permanent fixture or building in	10%	7%
7013.99.19	---- Other	15%	7%
7013.99.20	--- Office accessories	15%	7%
7013.99.90	--- Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>7014.00.00</b>	<b>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked</b>	FREE	7%
<b>70.15</b>	<b>Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:</b>		
7015.10.00	- Glasses for corrective spectacles	10%	7%
7015.90.00	- Other	15%	7%
<b>70.16</b>	<b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:</b>		
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15%	7%
7016.90.00	- Other	10%	7%
<b>70.17</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:</b>		
7017.10.00	- Of quartz or other fused silica	3%	7%
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	3%	7%
7017.90.00	- Other	3%	7%
<b>70.18</b>	<b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:</b>		
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares	15%	7%
7018.20.00	- Glass microspheres not exceeding 1mm in diameter	FREE	7%
7018.90.00	- Other	15%	7%
<b>70.19</b>	<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):</b>		
7019.11.00	- Slivers, rovings, yarn and chopped strands:		
7019.12.00	- - Chopped strands, of a length of not more than 50 mm	15%	7%
7019.19.00	- - Rovings	15%	7%
	- - Other	15%	7%
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019.31.00	- - Mats	10%	7%
7019.32.00	- - Thin sheets (voiles)	10%	7%
7019.39	- - Other:		
7019.39.10	- - - Panels, boards or sheets, of glass fibre, cut to size, coated on one side with plastics, suitable for suspended ceilings	15%	7%
7019.39.90	- - - Other	FREE	7%
7019.40.00	- Woven fabrics of rovings	FREE	7%
	- Other woven fabrics:		
7019.51.00	- - Of a width not exceeding 30 cm	FREE	7%
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m, of filaments measuring per single yarn not more than 136 tex	FREE	7%
7019.59.00	- - Other	FREE	7%
7019.90.00	- Other	10%	7%
<b>7020.00</b>	<b>Other articles of glass:</b>		
7020.00.10	- Glass inner for vacuum flasks and similar containers, of a capacity exceeding 30 cm <sup>3</sup> , weighing more than 50 g	15%	7%
7020.00.90	- Other	10%	7%

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

**CHAPTER 71**  
**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES,**  
**PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF;**  
**IMITATION JEWELLERY; COIN**

**NOTES**

1. Subject to Note 1 a) to Section VI and except as provided below, all articles consisting wholly or partly:
  - a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. A) Headings 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph b) of the foregoing Note does not apply to such articles.  
 B) Heading 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
  - a) amalgams of precious metal, or colloidal precious metal (heading 2843);
  - b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - c) goods of Chapter 32 (for example, lustres);
  - d) supported catalysts (heading 3815);
  - e) articles of heading 4202 or 4203 referred to in Note 2 B to Chapter 42;
  - f) articles of heading 4303 or 4304;
  - g) goods of Section XI (textiles and textile articles);
  - h) footwear, headgear or other articles of Chapter 64 or 65;
  - ij) umbrellas, walking-sticks or other articles of Chapter 66;
  - k) abrasive goods of heading 6804 or 6805 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 8522);
  - l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - m) arms or parts thereof (Chapter 93);
  - n) articles covered by Note 2 to Chapter 95;
  - o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
  - p) original sculptures or statuary (heading 9703), collectors' pieces (heading 9705) or antiques of an age exceeding one hundred years (heading 9706), other than natural or cultured pearls or precious or semi-precious stones.
4. A) The expression "precious metal" means silver, gold and platinum.  
 B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.  
 C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
  - a) an alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
  - b) an alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
  - c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1 a) to Section VI, goods answering to a description in heading 7112 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 7113, the expression "articles of jewellery" means:
  - a) any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
  - b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

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

10. For the purposes of heading 7114, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
11. For the purposes of heading 7117, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph a) of Note 9 above (but not including buttons or other articles of heading 9606, or dress-combs, hair-slides or the like, or hairpins, of heading 9615), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

#### SUBHEADING NOTES

1. For the purposes of subheadings 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4 B), for the purposes of subheadings 7110 11 and 7110 19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 7110, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

#### ADDITIONAL NOTE

1. In accordance with the provisions of Article 143 of Act No. 8, 15 March 2010 (Official Gazette No. 26.489-A, 15 March 2010, and the provisions of Article 1 of Executive Order No. 19, 20 March 2003 (Official Gazette No. 24.768, 26 March 2003, goods of the Tariff subheadings listed below, with the exception of “graduation rings”, shall be subject to Selective Excise Duty at a rate of 10% (Article 2 of Government Decree No. 46, 17 December 2003 Official Gazette No. 24.953, 20 December 2003):

<b>7113.11.00</b>	<b>7113.20.00</b>	<b>7116.20.00</b>
<b>7113.19.00</b>	<b>7116.10.00</b>	

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	<b>I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>		
<b>71.01</b>	<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport:</b>		
7101.10	- Natural pearls:		
7101.10.10	- - Unworked	10%	7%
7101.10.20	- - Worked	15%	7%
	- Cultured pearls:		
7101.21.00	- - Unworked	10%	7%
7101.22.00	- - Worked	15%	7%
<b>71.02</b>	<b>Diamonds, whether or not worked, but not mounted or set:</b>		
7102.10.00	- Unsorted	10%	7%
	- Industrial:		
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	10%	7%
7102.29.00	- - Other	10%	7%
	- Non-industrial:		
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	10%	7%
7102.39.00	- - Other	10%	7%
<b>71.03</b>	<b>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:</b>		
7103.10.00	- Unworked or simply sawn, cleaved or bruted	10%	7%
	- Otherwise worked:		
7103.91.00	- - Rubies, sapphires and emeralds	10%	7%
7103.99.00	- - Other	10%	7%
<b>71.04</b>	<b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport:</b>		
7104.10.00	- Piezo-electric quartz	10%	7%
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10%	7%
7104.90.00	- Other	10%	7%
<b>71.05</b>	<b>Dust and powder of natural or synthetic precious or semi-precious stones:</b>		
7105.10.00	- Of diamonds	10%	7%
7105.90.00	- Other	10%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
	<b>II PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>		
<b>71.06</b>	<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:</b>		
7106.10.00	- Powder	FREE	-
	- Other:		
7106.91.00	-- Unwrought	FREE	-
7106.92.00	-- Semi-manufactured	FREE	-
<b>7107.00.00</b>	<b>Base metals clad with silver, not further worked than semi-manufactured</b>	FREE	7%
<b>71.08</b>	<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form:</b>		
	- Non-monetary:		
7108.11.00	-- Powder	FREE	-
7108.12.00	-- Other unwrought forms	FREE	-
7108.13.00	-- Other semi-manufactured forms	FREE	-
7108.20.00	- Monetary	FREE	-
<b>7109.00.00</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured</b>	FREE	-
<b>71.10</b>	<b>Platinum, unwrought or in semi-manufactured forms, or in powder form:</b>		
	- Platinum:		
7110.11.00	-- Raw or powdered	FREE	7%
7110.19.00	-- Other	FREE	7%
	- Palladium:		
7110.21.00	-- Raw or powdered	FREE	7%
7110.29.00	-- Other	FREE	7%
	- Rhodium:		
7110.31.00	-- Raw or powdered	FREE	7%
7110.39.00	-- Other	FREE	7%
	- Iridium, osmium and ruthenium:		
7110.41.00	-- Raw or powdered	FREE	7%
7110.49.00	-- Other	FREE	7%
<b>7111.00.00</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured</b>	FREE	7%
<b>71.12</b>	<b>Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal:</b>		
7112.30.00	- Ash containing precious metal or precious metal compounds	FREE	7%
	- Other:		
7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	FREE	7%
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	FREE	7%
7112.99.00	-- Other	FREE	7%
	<b>III JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>		
<b>71.13</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:</b>		
	- Of precious metal whether or not plated or clad with precious metal:		
7113.11.00	-- Of silver whether or not plated or clad with other precious metal	10%	7%
7113.19.00	-- Of other precious metal whether or not plated or clad with precious metal	10%	7%
7113.20.00	- Of base metal clad with precious metal	10%	7%
<b>71.14</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:</b>		
	- Of precious metal whether or not plated or clad with precious metal:		
7114.11.00	-- Of silver whether or not plated or clad with other precious metal	10%	7%
7114.19.00	-- Of other precious metal whether or not plated or clad with precious metal	10%	7%
7114.20.00	- Of base metal clad with precious metal	10%	7%
<b>71.15</b>	<b>Other articles of precious metal or of metal clad with precious metal:</b>		
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	10%	7%
7115.90.00	- Other	10%	7%
<b>71.16</b>	<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):</b>		
7116.10.00	- Of natural or cultured pearls	10%	7%
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>71.17</b>	<b>Imitation jewellery:</b>		
	- Of base metal, whether or not plated with precious metal:		
7117.11.00	- - Cuff links and studs	15%	7%
7117.19.00	- - Other	10%	7%
7117.90	- Other:		
7117.90.10	- - Cuff links and studs of any material, other than base metal	15%	7%
7117.90.20	- - Other, of at least two or more different materials, other than simple linking devices	10%	7%
	- - Of ivory, bone, tortoise-shell, horn, antlers, coral, mother of pearl, and other animal carving material (including articles obtained by moulding):		
7117.90.31	- - - Of ivory	15%	7%
7117.90.32	- - - Of tortoise-shell	15%	7%
7117.90.39	- - - Other	15%	7%
	- - Other:		
7117.90.41	- - - Of plastics	10%	7%
7117.90.42	- - - Of wood	15%	7%
7117.90.43	- - - Of monumental or building stone, other than precious or semi-precious stones	15%	7%
7117.90.44	- - - Of porcelain or faience	10%	7%
7117.90.45	- - - Of other ceramic materials	15%	7%
7117.90.46	- - - Of glass	15%	7%
7117.90.47	- - - Of vegetable carving material, other than wood; of other mineral carving materials	10%	7%
7117.90.49	- - - Other	10%	7%
<b>71.18</b>	<b>Coin:</b>		
7118.10.00	- Coin (other than gold coin), not being legal tender	FREE	-
7118.90.00	- Other	FREE	-

## SECTION XV BASE METALS AND ARTICLES OF BASE METAL

### NOTES

1. This Section does not cover:
  - a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 3207 to 3210, 3212, 3213 or 3215);
  - b) ferro-cerium or other pyrophoric alloys (heading 3606);
  - c) headgear or parts thereof of heading 6506 or 6507;
  - d) umbrella frames or other articles of heading 6603;
  - e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
  - f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - g) assembled railway or tramway track (heading 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
  - h) instruments or apparatus of Section XVIII, including clock or watch springs;
  - i) lead shot prepared for ammunition (heading 9306) or other articles of Section XIX (arms and ammunition);
  - k) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - l) articles of Chapter 95 (for example, toys, games, sports requisites);
  - m) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
  - n) articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
  - a) articles of heading 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
  - b) springs and leaves for springs, of base metal, other than clock or watch springs (heading 9114); and
  - c) articles of headings 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
  - a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
  - b) an alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
  - c) in this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:
 

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

For this purpose:

  - a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
  - b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
  - c) a cermet of heading 8113 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
  - a) **Waste and scrap:**  
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
  - b) **Powders:**  
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

## CHAPTER 72 IRON AND STEEL

### NOTES

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

a) **Pig iron:**

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

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

b) **Spiegeleisen:**

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

c) **Ferro-alloys:**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

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

d) **Steel:**

Ferrous materials other than those of heading 7203 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

e) **Stainless steel:**

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

f) **Other alloy steel:**

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

g) **Remelting scrap ingots of iron or steel:**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

h) **Granules:**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

ij) **Semi-finished products:**

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

These products are not presented in coils.

k) **Flat-rolled products:**

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

- coils of successively superimposed layers, or

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

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

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

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

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

**m) Other bars and rods:**

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

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

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

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

Chapter 72 does not include products of heading 7301 or 7302.

**o) Wire:**

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

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

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 7304.

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

## SUBHEADING NOTES

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

**a) Alloy pig iron:**

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

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

**b) Non-alloy free-cutting steel:**

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

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

**c) Silicon-electrical steel:**

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

**d) High speed steel:**

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

**e) Silico-manganese steel:**

Alloy steels containing by weight:

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

2. For the classification of ferro-alloys in the subheadings of heading 7202 the following rule should be observed:

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

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

## COMMENTS

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

- a) Hoop and strip: rolled products with sheared or unsheared edges of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width, in straight strips, coils or flattened coils.
- b) Flats: flat rolled products of solid rectangular (other than square) cross-section, which do not answer to the definition of "hoop and strip", of a width not exceeding 500 mm. This definition also includes bar and rods of solid rectangular (other than square) cross-section.

2. For the purposes of this Chapter, any reference to the gauge of flat rolled products shall be taken, in general, to apply to the United States standard gauge for plates and sheets of iron or steel.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>			
<b>72.01</b>	<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms:</b>		
7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	FREE	7%
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	FREE	7%
7201.50.00	- Alloy pig iron; spiegeleisen	FREE	7%
<b>72.02</b>	<b>Ferro-alloys:</b>		
	- Ferro-manganese:		
7202.11.00	- - Containing by weight more than 2% of carbon	15%	7%
7202.19.00	- - Other	15%	7%
	- Ferro-silicon:		
7202.21.00	- - Containing by weight more than 55% of silicon	15%	7%
7202.29.00	- - Other	15%	7%
7202.30.00	- Ferro-silico-manganese	15%	7%
	- Ferro-chromium:		
7202.41.00	- - Containing by weight more than 4% of carbon	15%	7%
7202.49.00	- - Other	15%	7%
7202.50.00	- Ferro-silico-chromium	15%	7%
7202.60.00	- Ferro-nickel	15%	7%
7202.70.00	- Ferro-molybdenum	15%	7%
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	15%	7%
	- Other:		
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	15%	7%
7202.92.00	- - Ferro-vanadium	15%	7%
7202.93.00	- - Ferro-niobium	15%	7%
7202.99.00	- - Other	15%	7%
<b>72.03</b>	<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms:</b>		
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	15%	7%
7203.90.00	- Other	15%	7%
<b>72.04</b>	<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel:</b>		
7204.10.00	- Waste and scrap of cast iron	FREE	7%
	- Waste and scrap of alloy steel:		
7204.21.00	- - Of stainless steel	FREE	7%
7204.29.00	- - Other	10%	7%
7204.30.00	- Waste and scrap of tinned iron or steel	FREE	7%
	- Other waste and scrap:		
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	FREE	7%
7204.49.00	- - Other	10%	7%
7204.50.00	- Remelting scrap ingots	10%	7%
<b>72.05</b>	<b>Granules and powders, of pig iron, spiegeleisen, iron or steel:</b>		
7205.10.00	- Granules	FREE	7%
	- Powders:		
7205.21.00	- - Of alloy steel	15%	7%
7205.29.00	- - Other	15%	7%
<b>II. IRON AND NON-ALLOY STEEL</b>			
<b>72.06</b>	<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03):</b>		
7206.10.00	- Ingots	10%	7%
7206.90.00	- Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>72.07</b>	<b>Semi-finished products of iron or non-alloy steel:</b>		
	- Containing less than 0.25% by weight of carbon:		
7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	FREE	7%
7207.12.00	- - Other, of rectangular (other than square) cross-section	FREE	7%
7207.19.00	- - Other	FREE	7%
7207.20.00	- Containing 0.25% or more by weight of carbon	FREE	7%
<b>72.08</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:</b>		
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	FREE	7%
	- Other, in coils, not further worked than hot-rolled, pickled:		
7208.25.00	- - Of a thickness of 4.75 mm or more	FREE	7%
7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	10%	7%
7208.27.00	- - Of a thickness of less than 3 mm	FREE	7%
	- Other, in coils, not further worked than hot-rolled:		
7208.36.00	- - Of a thickness exceeding 10 mm	FREE	7%
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	FREE	7%
7208.38.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	10%	7%
7208.39.00	- - Of a thickness of less than 3 mm	FREE	7%
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	FREE	7%
	- Other, not in coils, not further worked than hot-rolled:		
7208.51.00	- - Of a thickness exceeding 10 mm	FREE	7%
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	FREE	7%
7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	FREE	7%
7208.54.00	- - Of a thickness of less than 3 mm	FREE	7%
7208.90.00	- Other	15%	7%
<b>72.09</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:</b>		
	- In coils, not further worked than cold-rolled (cold-reduced):		
7209.15.00	- - Of a thickness of 3 mm or more	FREE	7%
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	FREE	7%
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	FREE	7%
7209.18.00	- - Of a thickness of less than 0.5 mm	FREE	7%
	- Not in coils, not further worked than cold-rolled (cold-reduced):		
7209.25.00	- - Of a thickness of 3 mm or more	FREE	7%
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	FREE	7%
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	FREE	7%
7209.28.00	- - Of a thickness of less than 0.5 mm	FREE	7%
7209.90.00	- Other	FREE	7%
<b>72.10</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:</b>		
	- Plated or coated with tin:		
7210.11.00	- - Of a thickness of 0.5 mm or more	FREE	7%
7210.12.00	- - Of a thickness of less than 0.5 mm	FREE	7%
7210.20.00	- Plated or coated with lead, including terne-plate	FREE	7%
7210.30	- Electrolytically plated or coated with zinc:		
7210.30.10	- - Corrugated	10%	7%
7210.30.20	- - Coated with phosphatized material	FREE	7%
	- - Other:		
7210.30.91	- - - Of a gauge of 20 or more but not more than 30	FREE	7%
7210.30.99	- - - Other	10%	7%
	- Otherwise plated or coated with zinc:		
7210.41.00	- - Corrugated	10%	7%
7210.49	- - Other:		
7210.49.10	- - - Coated with phosphatized material	FREE	7%
7210.49.20	- - - Other, of a gauge of 20 or more but not more than 30	FREE	7%
7210.49.90	- - - Other	FREE	7%
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	FREE	7%
	- Plated or coated with aluminium:		
7210.61	- - Plated or coated with aluminium-zinc alloys:		
7210.61.10	- - - Corrugated	10%	7%
7210.61.20	- - - Of a gauge of 20 or more but not more than 30	10%	7%
7210.61.90	- - - Other	10%	7%
7210.69	- - Other:		
7210.69.10	- - - Corrugated	10%	7%
7210.69.20	- - - Of a gauge of 20 or more but not more than 30	10%	7%
7210.69.90	- - - Other	10%	7%
7210.70	- Painted, varnished or coated with plastics:		
7210.70.10	- - Corrugated	10%	7%
7210.70.90	- - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
7210.90	- Other:		
	- - Corrugated:		
7210.90.11	- - - Covered with asphalt, with or without layers of embossed aluminium	10%	7%
7210.90.19	- - - Other	10%	7%
7210.90.90	- - Other	FREE	7%
<b>72.11</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:</b>		
	- Not further worked than hot-rolled:		
7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	FREE	7%
7211.14.00	- - Other, of a thickness of 4.75 mm or more	FREE	7%
7211.19.00	- - Other	FREE	7%
	- Not further worked than cold-rolled (cold-reduced):		
7211.23.00	- - Containing less than 0.25% by weight of carbon	FREE	7%
7211.29.00	- - Other	FREE	7%
7211.90.00	- Other	FREE	7%
<b>72.12</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:</b>		
7212.10	- Plated or coated with tin:		
7212.10.10	- - Hoop and strip	FREE	7%
7212.10.20	- - Flats	FREE	7%
7212.10.90	- - Other	FREE	7%
7212.20	- Electrolytically plated or coated with zinc:		
7212.20.10	- - Hoop and strip	FREE	7%
7212.20.20	- - Flats	FREE	7%
7212.20.30	- - Corrugated	10%	7%
	- - Other:		
7212.20.91	- - - Of a gauge of 20 or more but not more than 30	10%	7%
7212.20.99	- - - Other	10%	7%
7212.30	- Otherwise plated or coated with zinc:		
7212.30.10	- - Hoop and strip	FREE	7%
7212.30.20	- - Flats	FREE	7%
7212.30.30	- - Other, corrugated	10%	7%
	- - Other:		
7212.30.91	- - - Of a gauge of 20 or more but not more than 30	10%	7%
7212.30.99	- - - Other	10%	7%
7212.40	- Painted, varnished or coated with plastics:		
7212.40.10	- - Hoop and strip	FREE	7%
7212.40.20	- - Flats	FREE	7%
7212.40.30	- - Other, corrugated	10%	7%
7212.40.90	- - Other	FREE	7%
7212.50	- Otherwise plated or coated:		
7212.50.10	- - Hoop and strip	FREE	7%
7212.50.20	- - Flats	FREE	7%
	- - Other, corrugated:		
7212.50.31	- - - Covered with asphalt, with or without layers of embossed aluminium	15%	7%
7212.50.39	- - - Other	10%	7%
	- - Other, aluminium plated:		
7212.50.41	- - - Of a gauge of 20 or more but not more than 30	10%	7%
7212.50.49	- - - Other	FREE	7%
7212.50.90	- - Other	FREE	7%
7212.60	- Clad:		
7212.60.10	- - Hoop and strip	FREE	7%
7212.60.20	- - Flats	FREE	7%
7212.60.30	- - Other, corrugated	10%	7%
7212.60.90	- - Other	FREE	7%
<b>72.13</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:</b>		
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	FREE	7%
7213.20.00	- Other, of free-cutting steel	FREE	7%
	- Other:		
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter:		
7213.91.10	- - - Containing 0.6% or more by weight of carbon	FREE	7%
7213.91.90	- - - Other	FREE	7%
7213.99	- - Other:		
7213.99.10	- - - Containing 0.6% or more by weight of carbon	FREE	7%
7213.99.90	- - - Other	FREE	7%
<b>72.14</b>	<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:</b>		
7214.10	- Forged:		
7214.10.10	- - Flats	FREE	7%
7214.10.90	- - Other	FREE	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:		
7214.20.10	-- Concrete reinforcing bars and rods	FREE	7%
7214.20.90	-- Other	10%	7%
7214.30	- Other, of free-cutting steel:		
7214.30.10	-- Flats	FREE	7%
7214.30.20	-- Other, smooth, of circular or square cross-section	10%	7%
7214.30.90	-- Other	10%	7%
	- Other:		
7214.91.00	-- Of rectangular (other than square) cross-section	FREE	7%
7214.99	-- Other:		
	--- Other, containing less than 0.25% of carbon:		
7214.99.11	---- Other, smooth, of circular or square cross-section	FREE	7%
7214.99.19	---- Other	10%	7%
	--- Other, containing 0.25% or more but less than 0.6% by weight of carbon:		
7214.99.21	---- Other, smooth, of circular or square cross-section	10%	7%
7214.99.29	---- Other	10%	7%
7214.99.90	--- Other	FREE	7%
<b>72.15</b>	<b>Other bars and rods of iron or non-alloy steel:</b>		
7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished:		
7215.10.10	-- Flats	FREE	7%
7215.10.20	-- Other rods tin-plated, galvanized or lead-plated	10%	7%
7215.10.30	-- Other, of circular cross-section	FREE	7%
7215.10.40	-- Other, of square cross-section	FREE	7%
7215.10.90	-- Other	10%	7%
7215.50	- Other bars and rods, not further worked than cold-formed or cold-finished:		
	-- Containing less than 0.25% by weight of carbon:		
7215.50.11	--- Flats	FREE	7%
7215.50.12	--- Other bars and rods tin-plated, galvanized or lead-plated	10%	7%
7215.50.13	--- Other, of circular cross-section	FREE	7%
7215.50.14	--- Other, of square cross-section	FREE	7%
7215.50.19	--- Other	10%	7%
	-- Containing 0.25% or more but less than 0.6% by weight of carbon:		
7215.50.21	--- Flats	FREE	7%
7215.50.22	--- Other bars and rods tin-plated, galvanized or lead-plated	10%	7%
7215.50.23	--- Other, of circular cross-section	FREE	7%
7215.50.24	--- Other, of square cross-section	FREE	7%
7215.50.29	--- Other	10%	7%
	-- Containing 0.6% or more by weight of carbon:		
7215.50.31	--- Flats	FREE	7%
7215.50.32	--- Other rods tin-plated, galvanized or lead-plated	10%	7%
7215.50.33	--- Other, of circular cross-section, calibrated	FREE	7%
7215.50.34	--- Other, of circular cross-section, not calibrated	10%	7%
7215.50.35	--- Other, of square cross-section	10%	7%
7215.50.39	--- Other	15%	7%
7215.90	- Other:		
7215.90.10	-- Flats	FREE	7%
7215.90.20	-- Other rods tin-plated, galvanized or lead-plated	10%	7%
	-- Other, of circular cross-section:		
7215.90.31	--- Calibrated	FREE	7%
7215.90.39	--- Other	10%	7%
7215.90.40	-- Other, of square cross-section	10%	7%
7215.90.90	-- Other	FREE	7%
<b>72.16</b>	<b>Angles, shapes and sections of iron or non-alloy steel:</b>		
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot- drawn or extruded, of a height of less than 80 mm	FREE	7%
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm:		
7216.21.00	-- L sections	FREE	7%
7216.22.00	-- T sections	FREE	7%
	- U, I or H sections, not further worked than hot-rolled, hot- drawn or extruded of a height of 80 mm or more:		
7216.31.00	-- U sections	FREE	7%
7216.32.00	-- I sections	FREE	7%
7216.33.00	-- H sections	FREE	7%
7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
7216.40.10	-- L sections	FREE	7%
7216.40.20	-- T sections	FREE	7%
7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:		
7216.50.10	-- L angles	FREE	7%
7216.50.20	-- Corrugated sheets for roofs	10%	7%
7216.50.90	-- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
7216.61	- Angles, shapes and sections not further worked than cold-formed or cold-finished:		
7216.61.10	- - Obtained from flat-rolled products:		
7216.61.20	--- L angles	FREE	7%
7216.61.30	--- Corrugated sheets for roofs	10%	7%
7216.61.90	--- C sections and Z sections (beams or girders for roofs) (1-10)	10%	7%
7216.69	--- Other	FREE	7%
7216.69.10	- - Other:		
7216.69.20	--- L angles	FREE	7%
7216.69.90	--- Other	FREE	7%
7216.91	- - Other:		
7216.91.11	- - Cold-formed or cold-finished from flat-rolled products:		
7216.91.19	--- Perforated:		
7216.99	---- L angles	15%	7%
7216.99.10	---- Other	10%	7%
7216.99.20	- - Other:		
7216.99.90	--- L angles	10%	7%
7216.99.90	--- Corrugated sheets for roofs	10%	7%
7216.99.90	--- Other	FREE	7%
<b>72.17</b>	<b>Wire of iron or non-alloy steel:</b>		
7217.10.00	- Not plated or coated, whether or not polished	FREE	7%
7217.20.00	- Plated or coated with zinc	FREE	7%
7217.30.00	- Plated or coated with other base metals	FREE	7%
7217.90.00	- Other	FREE	7%
<b>III. STAINLESS STEEL</b>			
<b>72.18</b>	<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:</b>		
7218.10.00	- Ingots or other primary forms	FREE	7%
7218.91.00	- Other:		
7218.99.00	- - Of rectangular (other than square) cross-section	FREE	7%
7218.99.00	- - Other	FREE	7%
<b>72.19</b>	<b>Flat-rolled products of stainless steel, of a width of 600 mm or more:</b>		
7219.11.00	- Not further worked than hot-rolled, in coils:		
7219.12.00	- - Of a thickness exceeding 10 mm	FREE	7%
7219.13.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	FREE	7%
7219.14.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	FREE	7%
7219.21.00	- - Of a thickness of less than 3 mm	FREE	7%
7219.22.00	- Not further worked than hot-rolled, not in coils:		
7219.23.00	- - Of a thickness exceeding 10 mm	FREE	7%
7219.24.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	FREE	7%
7219.31.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	FREE	7%
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	FREE	7%
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	FREE	7%
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	FREE	7%
7219.35.00	- - Of a thickness of less than 0.5 mm	15%	7%
7219.90.00	- Other	15%	7%
<b>72.20</b>	<b>Flat-rolled products of stainless steel, of a width of less than 600 mm:</b>		
7220.11	- Not further worked than hot-rolled:		
7220.11.10	- - Of a thickness of 4.75 mm or more:		
7220.11.20	--- Hoop and strip	FREE	7%
7220.11.90	--- Flats	FREE	7%
7220.12	--- Other	FREE	7%
7220.12.10	- - Of a thickness of less than 4.75 mm:		
7220.12.20	--- Hoop and strip	FREE	7%
7220.12.90	--- Flats	FREE	7%
7220.20	--- Other	FREE	7%
7220.20.10	- Not further worked than cold-rolled (cold-reduced):		
7220.20.20	- - Hoop and strip	FREE	7%
7220.20.90	- - Flats	FREE	7%
7220.90	- - Other	FREE	7%
7220.90.10	- Other:		
7220.90.20	- - Hoop and strip	FREE	7%
7220.90.90	- - Flats	FREE	7%
7220.90.90	- - Other	15%	7%
<b>7221.00.00</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel</b>	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>72.22</b>	<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:</b>		
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222.11.00	-- Of circular cross-section	FREE	7%
7222.19.00	-- Other	FREE	7%
7222.20	- Bars and rods, not further worked than cold-formed or cold-finished:		
7222.20.10	-- Flats	FREE	7%
	-- Of circular cross-section:		
7222.20.21	--- Calibrated	FREE	7%
7222.20.29	--- Other	FREE	7%
7222.20.90	-- Other	FREE	7%
7222.30	- Other bars and rods:		
7222.30.10	-- Flats	FREE	7%
	-- Of circular cross-section:		
7222.30.21	--- Calibrated	FREE	7%
7222.30.29	--- Other	FREE	7%
7222.30.90	-- Other	FREE	7%
7222.40.00	- Angles, shapes and sections	FREE	7%
<b>7223.00.00</b>	<b>Wire of stainless steel</b>	FREE	7%
	<b>IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>		
<b>72.24</b>	<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:</b>		
7224.10.00	- Ingots or other primary forms	FREE	7%
7224.90.00	- Other	FREE	7%
<b>72.25</b>	<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more:</b>		
	- Of silicon-electrical steel:		
7225.11.00	-- Grain-oriented	FREE	7%
7225.19.00	-- Other	FREE	7%
7225.30.00	- Other, not further worked than hot-rolled, in coils	FREE	7%
7225.40.00	- Other, not further worked than hot-rolled, not in coils	FREE	7%
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	FREE	7%
	- Other:		
7225.91.00	-- Electrolytically plated or coated with zinc	FREE	7%
7225.92.00	-- Otherwise plated or coated with zinc	FREE	7%
7225.99.00	-- Other	FREE	7%
<b>72.26</b>	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm:</b>		
	- Of silicon-electrical steel:		
7226.11.00	-- Grain-oriented	FREE	7%
7226.19.00	-- Other	FREE	7%
7226.20	- Of high speed steel:		
7226.20.10	-- Hoop and strip	FREE	7%
7226.20.20	-- Flats	FREE	7%
7226.20.90	-- Other	FREE	7%
	- Other:		
7226.91	-- Not further worked than hot-rolled:		
7226.91.10	--- Hoop and strip	FREE	7%
7226.91.20	--- Flats	FREE	7%
7226.91.90	--- Other	FREE	7%
7226.92	-- Not further worked than cold-rolled (cold-reduced):		
7226.92.10	--- Hoop and strip	FREE	7%
7226.92.20	--- Flats	FREE	7%
7226.92.90	--- Other	FREE	7%
7226.99	-- Other:		
7226.99.10	--- Hoop and strip	FREE	7%
7226.99.20	--- Flats	FREE	7%
7226.99.90	--- Other	FREE	7%
<b>72.27</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:</b>		
7227.10.00	- Of high speed steel	FREE	7%
7227.20.00	- Of silico-manganese steel	FREE	7%
7227.90.00	- Other	FREE	7%
<b>72.28</b>	<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:</b>		
7228.10	- Bars and rods, of high speed steel:		
7228.10.10	-- Flats	FREE	7%
7228.10.20	-- Of circular cross-section	FREE	7%
7228.10.90	-- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
7228.20	- Bars and rods, of silico-manganese steel:		
7228.20.10	- - Flats	FREE	7%
7228.20.20	- - Of circular cross-section	FREE	7%
7228.20.90	- - Other	FREE	7%
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7228.30.10	- - Flats	FREE	7%
7228.30.20	- - Of circular cross-section	FREE	7%
7228.30.90	- - Other	FREE	7%
7228.40	- Other bars and rods, not further worked than forged:		
7228.40.10	- - Flats	FREE	7%
7228.40.90	- - Other	FREE	7%
7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished:		
7228.50.10	- - Flats	FREE	7%
7228.50.20	- - Of circular cross-section	FREE	7%
7228.50.90	- - Other	FREE	7%
7228.60	- Other bars and rods:		
7228.60.10	- - Flats	FREE	7%
7228.60.20	- - Of circular cross-section	FREE	7%
7228.60.90	- - Other	FREE	7%
7228.70.00	- Angles, shapes and sections	FREE	7%
7228.80.00	- Hollow drill bars and rods	FREE	7%
<b>72.29</b>	<b>Wire of other alloy steel:</b>		
7229.20.00	- Of silico-manganese steel	FREE	7%
7229.90.00	- Other	FREE	7%

## CHAPTER 73

### ARTICLES OF IRON OR STEEL

#### NOTES

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

#### ADDITIONAL NOTE

1. The expression “unassembled or disassembled apparatus” of subdivisions 7321.11.20, 7321.12.20 and 7321.13.20 shall be taken to mean the following parts for assembly: sides, fronts, rear parts, burners, valves, parts for furnaces, handles and insulators, and similar parts.

#### COMMENT

1. For the purposes of national subdivisions 7305.31.10, 7305.39.10 and 7305.90.10, the expression “high-pressure hydro-electric conduits” shall be taken to mean, riveted tubes, welded or seamless, whether or not reinforced, of circular cross-section having an internal diameter exceeding 400 mm and a wall thickness exceeding 10.5 mm.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>73.01</b>	<b>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:</b>		
7301.10.00	- Sheet piling	3%	7%
7301.20	- Angles, shapes and sections:		
	- - Perforated:		
7301.20.11	- - - “L” or “V” angles	15%	7%
7301.20.19	- - - Other	10%	7%
	- - Other:		
7301.20.91	- - - “L” or “V” angles	10%	7%
7301.20.99	- - - Other	10%	7%
<b>73.02</b>	<b>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:</b>		
7302.10.00	- Rails	15%	7%
7302.30.00	- Switch-blades, crossing frogs, point rods and other crossing pieces	15%	7%
7302.40.00	- Fish-plates and sole plates	15%	7%
7302.90	- Other:		
7302.90.10	- - Sleepers (cross-ties)	15%	7%
7302.90.90	- - Other	15%	7%
<b>7303.00</b>	<b>Tubes, pipes and hollow profiles, of cast iron:</b>		
7303.00.10	- Tubes and pipes of circular cross-section, of non-malleable cast iron	10%	7%
7303.00.90	- Other	10%	7%
<b>73.04</b>	<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:</b>		
	- Line pipe of a kind used for oil or gas pipelines:		
7304.11.00	- - Of stainless steel	10%	7%
7304.19.00	- - Other	10%	7%
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.22.00	- - Drill pipe of stainless steel	10%	7%
7304.23.00	- - Other drill pipe	10%	7%
7304.24.00	- - Other, of stainless steel	10%	7%
7304.29.00	- - Other	10%	7%
	- Other, of circular cross-section, of iron or non-alloy steel:		
7304.31.00	- - Cold-drawn or cold-rolled (cold-reduced)	FREE	7%
7304.39.00	- - Other	10%	7%
	- Other, of circular cross-section, of stainless steel:		
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	FREE	7%
7304.49.00	- - Other	FREE	7%
	- Other, of circular cross-section, of other alloy steel:		
7304.51.00	- - Cold-drawn or cold-rolled (cold-reduced)	FREE	7%
7304.59.00	- - Other	FREE	7%
7304.90.00	- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>73.05</b>	<b>Other forms (for example: welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:</b>		
7305.11.00	- Line pipe of a kind used for oil or gas pipelines:	FREE	7%
7305.12.00	- - Longitudinally submerged arc welded	10%	7%
7305.19.00	- - Other	10%	7%
7305.20.00	- Casing of a kind used in drilling for oil or gas	10%	7%
	- Other, welded:		
7305.31	- - Longitudinally welded:		
7305.31.10	- - - High-pressure hydro-electric conduits of steel, whether or not reinforced	15%	7%
7305.31.90	- - - Other	10%	7%
7305.39	- - Other:		
7305.39.10	- - - High-pressure hydro-electric conduits of steel, whether or not reinforced	15%	7%
7305.39.90	- - - Other	10%	7%
7305.90	- Other:		
7305.90.10	- - High-pressure hydro-electric conduits of steel, whether or not reinforced	15%	7%
7305.90.90	- - Other	10%	7%
<b>73.06</b>	<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:</b>		
	- Line pipe of a kind used for oil or gas pipelines:		
7306.11.00	- - Welded, of stainless steel	10%	7%
7306.19.00	- - Other	10%	7%
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7306.21.00	- - Welded, of stainless steel	10%	7%
7306.29.00	- - Other	10%	7%
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:		
	- - Of black or galvanized steel, rigid, light, of an internal diameter not exceeding 2 inches and cavity not exceeding 20, mainly for water, electrical purposes or furniture:		
7306.30.11	- - - Of an external diameter of ¾ inch	FREE	7%
7306.30.19	- - - Other	10%	7%
7306.30.90	- - Other	FREE	7%
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	FREE	7%
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	FREE	7%
	- Other, welded, of non-circular cross-section:		
7306.61.00	- - Rectangular (including square)	FREE	7%
7306.69.00	- - Other	FREE	7%
7306.90.00	- Other	FREE	7%
<b>73.07</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:</b>		
	- Cast fittings:		
7307.11.00	- - Of non-malleable cast iron	10%	7%
7307.19.00	- - Other	FREE	7%
	- Other, of stainless steel:		
7307.21.00	- - Flanges	FREE	7%
7307.22.00	- - Threaded elbows, bends and sleeves	FREE	7%
7307.23.00	- - Butt welding fittings	FREE	7%
7307.29.00	- - Other	FREE	7%
	- Other:		
7307.91.00	- - Flanges	FREE	7%
7307.92.00	- - Threaded elbows, bends and sleeves	FREE	7%
7307.93.00	- - Butt welding fittings	FREE	7%
7307.99.00	- - Other	FREE	7%
<b>73.08</b>	<b>Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:</b>		
7308.10.00	- Bridges and parts thereof	15%	7%
7308.20.00	- Towers and lattice masts	15%	7%
7308.30.00	- Doors, windows and their frames and thresholds for doors	10%	7%
7308.40	- Equipment for scaffolding, shuttering, propping or pitpropping:		
7308.40.10	- - Post-tensioning saddle brackets	FREE	7%
7308.40.90	- - Other	5%	7%
7308.90	- Other:		
7308.90.10	- - Gates	10%	7%
7308.90.20	- - Gabions	5%	7%
7308.90.30	- - Columns, pillars, posts	15%	7%
7308.90.40	- - Other prefabricated structures, excluding those of heading 9406	15%	7%
7308.90.50	- - Grates, whether or not covered with plastic, for pig pens	3%	7%
7308.90.90	- - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>7309.00</b>	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>		
7309.00.10	- Of a capacity exceeding 500 litres	10%	7%
7309.00.90	- Other	15%	7%
<b>73.10</b>	<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>		
7310.10	- Of a capacity of 50 litres or more:		
7310.10.10	- - Fertilization or sedimentation tanks, suitable for use in agriculture	FREE	7%
7310.10.90	- - Other	15%	7%
7310.21	- Of a capacity of less than 50 litres:		
7310.21.10	- - Cans which are to be closed by soldering or crimping:		
7310.21.90	- - - Aerosol containers of tinplate	FREE	7%
7310.29	- - Other:		
7310.29.10	- - - Containers for polishes	FREE	7%
7310.29.90	- - - Other	15%	7%
<b>7311.00</b>	<b>Containers for compressed or liquefied gas, of iron or steel:</b>		
7311.00.10	- Gas fuel cylinders for cookers (propane, butane or the like), of a capacity exceeding 50 pounds	10%	7%
7311.00.20	- Gas fuel cylinders for cookers (propane, butane or the like), of a capacity not exceeding 50 pounds	15%	7%
7311.00.90	- Other	FREE	7%
<b>73.12</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:</b>		
7312.10	- Stranded wire, ropes and cables:		
7312.10.10	- - For fishing, whether or not combined with other materials	FREE	7%
7312.10.90	- - Other	FREE	7%
7312.90.00	- Other	10%	7%
<b>7313.00</b>	<b>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel:</b>		
7313.00.10	- Galvanized wire coated or sheathed with plastics	FREE	7%
7313.00.20	- Barbed wire	FREE	-
7313.00.90	- Other	15%	7%
<b>73.14</b>	<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:</b>		
7314.12.00	- Woven cloth:		
7314.14	- - Endless bands for machinery, of stainless steel	10%	7%
7314.14.10	- - Other woven cloth, of stainless steel:		
7314.14.20	- - - Mesh for screens of the kind used in quarries	10%	7%
7314.14.30	- - - Metal insect mesh and netting	10%	7%
7314.14.40	- - - Mesh for cyclones	10%	7%
7314.14.90	- - - Mesh suitable for gabions	10%	7%
7314.19	- - Other:		
7314.19.10	- - - For screens of a kind used in quarries	10%	7%
7314.19.20	- - - Metal insect mesh and netting	10%	7%
7314.19.30	- - - Mesh for cyclones	10%	7%
7314.19.40	- - - Mesh suitable for gabions	10%	7%
7314.19.50	- - - Other endless bands for machinery	10%	7%
7314.19.90	- - - Other	15%	7%
7314.20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more:		
7314.20.10	- - Mesh for screens of the kind used in quarries	10%	7%
7314.20.20	- - Fencing mesh	10%	7%
7314.20.90	- - Other	15%	7%
7314.31	- Other grill, netting and fencing, welded at the intersection:		
7314.31.10	- - Plated or coated with zinc:		
7314.31.20	- - - Mesh for screens of the kind used in quarries	10%	7%
7314.31.30	- - - Metal insect mesh and netting	10%	7%
7314.31.40	- - - Fencing mesh (other than for chicken-coops)	15%	7%
7314.31.90	- - - Mesh for chicken-coops	10%	7%
7314.39	- - Other:		
7314.39.10	- - - Mesh for screens of the kind used in quarries	10%	7%
7314.39.20	- - - Metal insect mesh and netting	FREE	7%
7314.39.30	- - - Fencing mesh (other than for chicken-coops)	FREE	7%
7314.39.40	- - - Mesh for chicken-coops	FREE	7%
7314.39.90	- - - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
7314.41	- Other cloth, grill, netting and fencing:		
7314.41.10	- - Plated or coated with zinc:		
7314.41.20	- - - Mesh for screens of the kind used in quarries	10%	7%
7314.41.30	- - - Mesh for cyclones	10%	7%
7314.41.90	- - - Mesh suitable for gabions	10%	7%
7314.42	- - Coated with plastics:		
7314.42.10	- - - Mesh for cyclones	15%	7%
7314.42.20	- - - Mesh suitable for gabions	10%	7%
7314.42.90	- - - Other	15%	7%
7314.49	- - Other:		
7314.49.10	- - - Mesh for screens of the kind used in quarries	10%	7%
7314.49.20	- - - Mesh for cyclones	10%	7%
7314.49.30	- - - Mesh suitable for gabions	10%	7%
7314.49.90	- - - Other	15%	7%
7314.50	- Expanded metal:		
7314.50.10	- - Of a kind used as scratch coat mesh	15%	7%
7314.50.20	- - Other, expanded metal, whether or not galvanized, of USG 9 or higher gauge, with a long rhomboid opening not exceeding 3 inches	15%	7%
7314.50.90	- - Other	FREE	7%
<b>73.15</b>	<b>Chain and parts thereof, of iron or steel:</b>		
	- Articulated link chain and parts thereof:		
7315.11.00	- - Roller chain	3%	7%
7315.12.00	- - Other chain	3%	7%
7315.19.00	- - Parts	3%	7%
7315.20.00	- Skid chain	3%	7%
	- Other chain:		
7315.81.00	- - Stud-link	3%	7%
7315.82	- - Other, welded link:		
7315.82.10	- - - Galvanized, for fishing nets	FREE	7%
7315.82.90	- - - Other	15%	7%
7315.89	- - Other:		
7315.89.10	- - - Galvanized, for fishing nets	FREE	7%
7315.89.90	- - - Other	3%	7%
7315.90.00	- Other parts	15%	7%
<b>7316.00.00</b>	<b>Anchors, grapnels and parts thereof, of iron or steel</b>	10%	7%
<b>7317.00</b>	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper:</b>		
	- Wire nails:		
7317.00.11	- - Galvanized	10%	7%
7317.00.12	- - Nails for footwear	FREE	7%
7317.00.19	- - Other	10%	7%
7317.00.20	- Fencing staples	15%	7%
7317.00.30	- Hook-nails and the like	15%	7%
7317.00.90	- Other	FREE	7%
<b>73.18</b>	<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:</b>		
	- Threaded articles:		
7318.11.00	- - Coach screws	10%	7%
7318.12.00	- - Other wood screws	10%	7%
7318.13.00	- - Screw hooks and screw rings	10%	7%
7318.14.00	- - Self-tapping screws	10%	7%
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	10%	7%
7318.16.00	- - Nuts	10%	7%
7318.19.00	- - Other	FREE	7%
	- Non-threaded articles:		
7318.21.00	- - Spring washers and other lock washers	FREE	7%
7318.22.00	- - Other washers	10%	7%
7318.23.00	- - Rivets	FREE	7%
7318.24.00	- - Cotters and cotter-pins	10%	7%
7318.29.00	- - Other	10%	7%
<b>73.19</b>	<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included:</b>		
7319.20.00	- Safety pins	10%	7%
7319.30.00	- Other pins	FREE	7%
7319.90	- Other:		
7319.90.10	- - Sewing, darning or embroidery needles	3%	7%
7319.90.90	- - Other	10%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>73.20</b>	<b>Springs and leaves for springs, of iron or steel:</b>		
7320.10.00	- Leaf-springs and leaves therefor	FREE	7%
7320.20.00	- Helical springs	FREE	7%
7320.90.00	- Other	FREE	7%
<b>73.21</b>	<b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:</b>		
	- Cooking appliances and plate warmers:		
7321.11	- - For gas fuel or for both gas and other fuels:		
7321.11.10	- - - Assembled	10%	7%
7321.11.20	- - - Unassembled or disassembled	3%	7%
7321.12	- - For liquid fuel:		
7321.12.10	- - - Assembled	15%	7%
7321.12.20	- - - Unassembled or disassembled	3%	7%
7321.19	- - Other, including appliances for solid fuel:		
7321.19.10	- - - Assembled	10%	7%
7321.19.20	- - - Unassembled or disassembled	3%	7%
	- Other appliances:		
7321.81.00	- - For gas fuel or for both gas and other fuels	15%	7%
7321.82.00	- - For liquid fuel	15%	7%
7321.89.00	- - Other, including appliances for solid fuel	10%	7%
7321.90.00	- Parts	15%	7%
<b>73.22</b>	<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:</b>		
	- Radiators and parts thereof:		
7322.11.00	- - Of cast iron	15%	7%
7322.19.00	- - Other	15%	7%
7322.90.00	- Other	15%	7%
<b>73.23</b>	<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:</b>		
	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:		
7323.10	- - Iron or steel wool	10%	7%
7323.10.10	- - - Iron or steel wool	5%	7%
7323.10.90	- - - Other		
	- Other:		
7323.91	- - Of cast iron, not enamelled:		
7323.91.10	- - - For use in the kitchen	5%	7%
7323.91.90	- - - Other	15%	7%
7323.92.00	- - Of cast iron, enamelled	10%	7%
7323.93.00	- - Of stainless steel	10%	7%
7323.94.00	- - Of iron (other than cast iron) or steel, enamelled	10%	7%
7323.99	- - Other:		
7323.99.10	- - - Wire coat hangers	15%	7%
7323.99.20	- - - Boot and shoe lasts	FREE	7%
7323.99.90	- - - Other	10%	7%
<b>73.24</b>	<b>Sanitary ware and parts thereof, of iron or steel:</b>		
7324.10.00	- Sinks and wash basins, of stainless steel	10%	7%
	- Baths:		
7324.21.00	- - Of cast iron, whether or not enamelled	10%	7%
7324.29.00	- - Other	10%	7%
7324.90.00	- Other, including parts	10%	7%
<b>73.25</b>	<b>Other cast articles of iron or steel:</b>		
7325.10	- Of non-malleable cast iron:		
7325.10.10	- - Articles for pipelines	15%	7%
7325.10.90	- - Other	15%	7%
	- Other:		
7325.91.00	- - Grinding balls and similar articles for mills	3%	7%
7325.99	- - Other:		
7325.99.10	- - - Articles for pipelines	15%	7%
7325.99.90	- - - Other	10%	7%
<b>73.26</b>	<b>Other articles of iron or steel:</b>		
	- Forged or stamped, but not further worked:		
7326.11.00	- - Grinding balls and similar articles for mills	3%	7%
7326.19.00	- - Other	15%	7%
7326.20	- Articles of iron or steel wire:		
7326.20.10	- - Clothes hangers for commercial premises	5%	7%
7326.20.20	- - Copper-coated fastenings for sealing bags or sachets	FREE	7%
7326.20.90	- - Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
7326.90	- Other:		
7326.90.10	- - Blinds and curtains	10%	7%
7326.90.20	- - Tool boxes	10%	7%
7326.90.30	- - Cattle crushes; wire strainers for fences	FREE	7%
	- - Fittings for electrical installations:		
7326.90.41	- - - Junction boxes, covers, mouldings	15%	7%
7326.90.49	- - - Other	10%	7%
7326.90.50	- - Clamps, collars, support clips for pipes, flexible joints, suspension grips, anchoring grips and similar gear	10%	7%
7326.90.60	- - Bathroom cabinets, with or without mirror	10%	7%
7326.90.70	- - Drinking and feeding troughs for animals	3%	7%
7326.90.80	- - Tinplate candle wick holders	FREE	7%
7326.90.90	- - Other	10%	7%

## CHAPTER 74 COPPER AND ARTICLES THEREOF

### NOTE

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

a) **Refined copper:**

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

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

**TABLE - Other elements**

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

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

b) **Copper alloys:**

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

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

c) **Master alloys:**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurizing agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 2848.

d) **Bars and rods:**

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

e) **Profiles:**

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

f) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 7409 and 7410 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

h) **Tubes and pipes:**

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

## SUBHEADING NOTE

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

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

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

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

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

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

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

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

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

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

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>7401.00.00</b>	<b>Copper mattes; cement copper (precipitated copper)</b>	15%	7%
<b>7402.00.00</b>	<b>Unrefined copper; copper anodes for electrolytic refining</b>	FREE	7%
<b>74.03</b>	<b>Refined copper and copper alloys, unwrought:</b>		
	- Refined copper:		
7403.11.00	- - Cathodes and sections of cathodes	10%	7%
7403.12.00	- - Wire-bars	FREE	7%
7403.13.00	- - Billets	15%	7%
7403.19.00	- - Other	15%	7%
	- Copper alloys:		
7403.21.00	- - Copper-zinc base alloys (brass)	FREE	7%
7403.22.00	- - Copper-tin base alloys (bronze)	15%	7%
7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	15%	7%
<b>7404.00.00</b>	<b>Copper waste and scrap</b>	10%	7%
<b>7405.00.00</b>	<b>Master alloys of copper</b>	15%	7%
<b>74.06</b>	<b>Copper powders and flakes:</b>		
7406.10.00	- Powders of non-lamellar structure	15%	7%
7406.20.00	- Powders of lamellar structure; flakes	FREE	7%
<b>74.07</b>	<b>Copper bars, rods and profiles:</b>		
	- Of refined copper:		
7407.10	- - Hollow bars	10%	7%
7407.10.10	- - Wire bars	FREE	7%
7407.10.20	- - Other	10%	7%
	- Of copper alloys:		
7407.21	- - Of copper-zinc base alloys (brass):		
7407.21.10	- - - Hollow bars	10%	7%
7407.21.90	- - - Other	10%	7%
7407.29	- - Other:		
	- - - Copper-tin base alloys (bronze):		
7407.29.11	- - - - Hollow bars	10%	7%
7407.29.19	- - - - Other	10%	7%
	- - - Copper- nickel and copper-nickel-zinc base alloys:		
7407.29.21	- - - - Hollow profiles	10%	7%
7407.29.29	- - - - Other	10%	7%
	- - - Other:		
7407.29.91	- - - - Hollow bars	FREE	7%
7407.29.99	- - - - Other	FREE	7%
<b>74.08</b>	<b>Copper wire:</b>		
	- Of refined copper:		
7408.11	- - Of which the maximum cross-sectional dimension exceeds 6 mm:		
7408.11.10	- - - For drawing	FREE	7%
7408.11.90	- - - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
7408.19	- - Other:		
7408.19.10	- - - Not plated or coated, for the manufacture of cans	FREE	7%
7408.19.90	- - - Other	10%	7%
	- Of copper alloys:		
7408.21.00	- - Copper-zinc base alloys (brass)	15%	7%
7408.22.00	- - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15%	7%
7408.29.00	- - Other	15%	7%
<b>74.09</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:</b>		
	- Of refined copper:		
7409.11.00	- - In coils	15%	7%
7409.19.00	- - Other	15%	7%
	- Of copper-zinc base alloys (brass):		
7409.21.00	- - In coils	FREE	7%
7409.29.00	- - Other	15%	7%
	- Of copper-tin base alloys (bronze):		
7409.31.00	- - In coils	FREE	7%
7409.39.00	- - Other	15%	7%
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15%	7%
7409.90.00	- Of other copper alloys	15%	7%
<b>74.10</b>	<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:</b>		
	- Not backed:		
7410.11.00	- - Of refined copper	FREE	7%
7410.12.00	- - Of copper alloys	15%	7%
	- Backed:		
7410.21.00	- - Of refined copper	15%	7%
7410.22.00	- - Of copper alloys	15%	7%
<b>74.11</b>	<b>Copper tubes and pipes:</b>		
7411.10.00	- Of refined copper	10%	7%
	- Of copper alloys:		
7411.21.00	- - Copper-zinc base alloys (brass)	FREE	7%
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	7%
7411.29.00	- - Other	FREE	7%
<b>74.12</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves):</b>		
7412.10.00	- Of refined copper	10%	7%
7412.20.00	- Of copper alloys	10%	7%
<b>7413.00.00</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated</b>	10%	7%
<b>74.15</b>	<b>Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:</b>		
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	FREE	7%
	- Other articles, not threaded:		
7415.21.00	- - Washers (including spring washers)	FREE	7%
7415.29.00	- - Other	10%	7%
	- Other threaded articles:		
7415.33.00	- - Screws; bolts and nuts	FREE	7%
7415.39.00	- - Other	15%	7%
<b>74.18</b>	<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:</b>		
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7418.11.00	- - Pot scourers and scouring or polishing pads, gloves and the like	15%	7%
7418.19	- - Other:		
7418.19.10	- - - Kitchenware; tableware	15%	7%
7418.19.20	- - - Clothes hangers and presses	15%	7%
7418.19.90	- - - Other	15%	7%
7418.20.00	- Sanitary ware and parts thereof	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>74.19</b>	<b>Other articles of copper:</b>		
7419.10.00	- Chain and parts thereof	15%	7%
	- Other:		
7419.91	- - Cast, moulded, stamped or forged, but not further worked:		
7419.91.10	- - - Articles for pipelines	15%	7%
7419.91.90	- - - Other	15%	7%
7419.99	- - Other:		
	- - - Reservoirs, tanks, vats, casks, drums, cans, boxes and similar containers, for any material:		
7419.99.11	- - - - Of a capacity exceeding 300 litres	15%	7%
7419.99.19	- - - - Other	15%	7%
7419.99.20	- - - Articles of wire	15%	7%
7419.99.30	- - - For sieves or for protection against insects	10%	7%
7419.99.90	- - - Other	15%	7%

## CHAPTER 75 NICKEL AND ARTICLES THEREOF

### NOTE

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

**a) Bars and rods:**

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

**b) Profiles:**

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

**c) Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 7506 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**e) Tubes and pipes:**

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

### SUBHEADING NOTES

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

**a) Nickel, not alloyed:**

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

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

**TABLE - Other elements**

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

**b) Nickel alloys:**

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

- i) the content by weight of cobalt exceeds 1.5%,
- ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 c), for the purposes of subheading 7508 10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>75.01</b>	<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:</b>		
7501.10.00	- Nickel mattes	10%	7%
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	10%	7%
<b>75.02</b>	<b>Unwrought nickel:</b>		
7502.10.00	- Nickel, not alloyed	10%	7%
7502.20.00	- Nickel alloys	10%	7%
<b>7503.00.00</b>	<b>Nickel waste and scrap</b>	15%	7%
<b>7504.00.00</b>	<b>Nickel powders and flakes</b>	15%	7%
<b>75.05</b>	<b>Nickel bars, rods, profiles and wire:</b>		
	- Bars, rods and profiles:		
7505.11	- - Of nickel, not alloyed:		
7505.11.10	- - - Hollow bars	10%	7%
7505.11.90	- - - Other	15%	7%
7505.12	- - Of nickel alloys:		
7505.12.10	- - - Hollow bars	10%	7%
7505.12.90	- - - Other	15%	7%
	- Wire:		
7505.21.00	- - Of nickel, not alloyed	15%	7%
7505.22.00	- - Of nickel alloys	15%	7%
<b>75.06</b>	<b>Nickel plates, sheets, strip and foil:</b>		
7506.10.00	- Of nickel, not alloyed	15%	7%
7506.20.00	- Of nickel alloys	15%	7%
<b>75.07</b>	<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):</b>		
	- Tubes and pipes:		
7507.11.00	- - Of nickel, not alloyed	10%	7%
7507.12.00	- - Of nickel alloys	10%	7%
7507.20.00	- Tube or pipe fittings	10%	7%
<b>75.08</b>	<b>Other articles of nickel:</b>		
7508.10	- Cloth, grill and netting, of nickel wire:		
7508.10.10	- - Cloth	10%	7%
7508.10.90	- - Other	15%	7%
7508.90	- Other:		
7508.90.10	- - Electroplating anodes	FREE	7%
7508.90.20	- - Articles for pipelines	15%	7%
	- - Nails, tacks, drawing pins, staples, corrugated nails and similar articles; bolts, screws, nuts and similar threaded articles:		
7508.90.31	- - - Bolts, screws, nuts and similar threaded articles	10%	7%
7508.90.39	- - - Other	10%	7%
7508.90.40	- - Tableware, household articles, and parts thereof	15%	7%
	- - Sanitary ware and parts thereof:		
7508.90.51	- - - Bathtubs	10%	7%
7508.90.52	- - - Watering cans and spouts	10%	7%
7508.90.53	- - - Wash-basins, bidets, urinals, water closet pans and flushing cisterns	10%	7%
7508.90.54	- - - Bathroom accessories for building in or permanent fixture	10%	7%
7508.90.59	- - - Other	10%	7%
	- - Reservoirs, tanks, vats and similar containers:		
7508.90.61	- - - Of a capacity of 300 litres or more	15%	7%
7508.90.69	- - - Other	15%	7%
7508.90.70	- - Casks, drums, boxes and similar containers for the conveyance or packing of goods	15%	7%
7508.90.90	- - Other	15%	7%



## CHAPTER 76

### ALUMINIUM AND ARTICLES THEREOF

#### NOTE

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

**a) Bars and rods:**

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

**b) Profiles:**

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

**c) Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 7606 and 7607 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**e) Tubes and pipes:**

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

#### SUBHEADING NOTES

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

**a) Aluminium, not alloyed:**

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

**TABLE - Other elements**

Element	Limiting content (% by weight)
Fe + Si (Iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>

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

**b) Aluminium alloys:**

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

- i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 c), for the purposes of subheading 7616 91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>76.01</b>	<b>Unwrought aluminium:</b>		
7601.10.00	- Aluminium, not alloyed	FREE	7%
7601.20.00	- Aluminium alloys	FREE	7%
<b>7602.00.00</b>	<b>Aluminium waste and scrap</b>	10%	7%
<b>76.03</b>	<b>Aluminium powders and flakes:</b>		
7603.10.00	- Powders of non-lamellar structure	15%	7%
7603.20.00	- Powders of lamellar structure; flakes	FREE	7%
<b>76.04</b>	<b>Aluminium bars, rods and profiles:</b>		
7604.10	- Of aluminium, not alloyed:		
7604.10.10	- - Bars and rods	FREE	7%
	- - Profiles and hollow profiles:		
7604.10.21	- - - Profiles	10%	7%
7604.10.22	- - - Hollow profiles	10%	7%
	- Of aluminium alloys:		
7604.21.00	- - Hollow profiles	10%	7%
7604.29	- - Other:		
7604.29.10	- - - Bars and rods	FREE	7%
7604.29.20	- - - Beams for shuttering	10%	7%
7604.29.90	- - - Other	10%	7%
<b>76.05</b>	<b>Aluminium wire:</b>		
	- Of aluminium, not alloyed:		
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	FREE	7%
7605.19.00	- - Other	15%	7%
	- Of aluminium alloys:		
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	FREE	7%
7605.29.00	- - Other	15%	7%
<b>76.06</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:</b>		
	- Rectangular (including square):		
7606.11	- - Of aluminium, not alloyed:		
7606.11.10	- - - Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip)	15%	7%
7606.11.20	- - - Other plates, sheets and strip, perforated, corrugated or fluted	10%	7%
7606.11.90	- - - Other	FREE	7%
7606.12	- - Of aluminium alloys:		
7606.12.10	- - - Of rectangular (other than square) cross-section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of a thickness not exceeding one-tenth of the width (hoop and strip)	FREE	7%
7606.12.20	- - - Other plates, sheets and strip, perforated, corrugated or fluted	10%	7%
7606.12.90	- - - Other	FREE	7%
	- Other:		
7606.91	- - Of aluminium, not alloyed:		
7606.91.10	- - - Other plates, sheets and strip, perforated, corrugated or fluted	10%	7%
7606.91.90	- - - Other	15%	7%
7606.92	- - Of aluminium alloys:		
7606.92.10	- - - Other plates, sheets and strip, perforated, corrugated or fluted	10%	7%
7606.92.20	- - - Discs for the manufacture of gas cylinders	FREE	7%
7606.92.90	- - - Other	FREE	7%
<b>76.07</b>	<b>Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:</b>		
	- Not backed:		
7607.11.00	- - Rolled but not further worked	15%	7%
7607.19	- - Other:		
7607.19.10	- - - Aluminium foil, not printed, in rolls	FREE	7%
7607.19.90	- - - Other	10%	7%
7607.20	- Backed:		
7607.20.10	- - Foil strips	FREE	7%
7607.20.20	- - Aluminium foil, not printed, in rolls	FREE	7%
7607.20.90	- - Other	10%	7%
<b>76.08</b>	<b>Aluminium tubes and pipes:</b>		
7608.10.00	- Of aluminium, not alloyed	FREE	7%
7608.20.00	- Of aluminium alloys	FREE	7%
<b>7609.00.00</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>76.10</b>	<b>Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures:</b>		
7610.10	- Doors, windows and their frames and thresholds for doors:		
7610.10.10	- - Frames for doors and windows and thresholds for doors	10%	7%
7610.10.20	- - Doors and windows, with or without glass	15%	7%
7610.10.90	- - Other	10%	7%
7610.90	- Other:		
7610.90.10	- - Profiles prepared for suspended ceilings	10%	7%
7610.90.20	- - Balustrades and parts thereof	15%	7%
7610.90.30	- - Shuttering and parts thereof, for concrete constructional work	FREE	7%
7610.90.40	- - Props, scaffolding and parts thereof	10%	7%
7610.90.50	- - Other structures (partitions, columns, pillars, towers, posts, etc.), other than parts thereof	15%	7%
	- - Other:		
7610.90.91	- - - Beams for shuttering	FREE	7%
7610.90.99	- - - Other parts and components prepared for use in structures	5%	7%
<b>7611.00</b>	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>		
7611.00.10	- Of a capacity exceeding 300 litres	15%	7%
7611.00.90	- Other	15%	7%
<b>7612</b>	<b>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>		
7612.10.00	- Collapsible tubular containers	FREE	7%
7612.90	- Other:		
	- - Casks, drums and cans:		
7612.90.11	- - - For fertilization and sedimentation, suitable for agriculture	FREE	7%
7612.90.19	- - - Other	15%	7%
	- - Other:		
7612.90.91	- - - Heat-insulated vessels	15%	7%
7612.90.92	- - - Containers for beer or aerated beverages	15%	7%
7612.90.99	- - - Other	15%	7%
<b>7613.00</b>	<b>Aluminium containers for compressed or liquefied gas:</b>		
	- Gas fuel cylinders for cookers (propane, butane or the like):		
7613.00.11	- - Of a capacity not exceeding 50 pounds	15%	7%
7613.00.12	- - Of a capacity exceeding 50 pounds, but not exceeding 100 pounds	15%	7%
7613.00.19	- - Other	10%	7%
7613.00.90	- Other	10%	7%
<b>7614</b>	<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated:</b>		
7614.10.00	- With steel core	10%	7%
7614.90.00	- Other	10%	7%
<b>7615</b>	<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of aluminium:</b>		
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7615.11.00	- - Pot scourers and scouring or polishing pads, gloves and the like	15%	7%
7615.19	- - Other:		
7615.19.10	- - - Saucepans of cast aluminium	15%	7%
7615.19.20	- - - Pressure cookers	10%	7%
7615.19.30	- - - Other kitchenware	10%	7%
7615.19.40	- - - Tableware	15%	7%
7615.19.60	- - - Polished baking trays	3%	7%
7615.19.90	- - - Other	10%	7%
7615.20	- Sanitary ware and parts thereof:		
7615.20.10	- - Bathtubs, sinks	10%	7%
7615.20.20	- - Wash-basins, bidets and water closet pans	10%	7%
7615.20.30	- - Bathroom accessories for permanent fixture or building in	10%	7%
7615.20.90	- - Other	10%	7%
<b>7616</b>	<b>Other articles of aluminium:</b>		
7616.10	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:		
7616.10.10	- - Bolts, screws, nuts, and similar threaded articles	15%	7%
7616.10.20	- - Tubular rivets	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
7616.10.90	- - Other	FREE	7%
	- Other:		
7616.91.00	- - Cloth, grill and netting, of aluminium wire	15%	7%
7616.99	- - Other:		
7616.99.10	--- Tool boxes	10%	7%
7616.99.20	--- Pocket-size cases, purses, key-cases, snuffboxes, jewel boxes and similar articles	15%	7%
	--- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:		
7616.99.31	---- Outdoor containers for waste	15%	7%
7616.99.39	---- Other	15%	7%
7616.99.40	--- Tripods for irrigation systems	FREE	7%
	--- Other:		
7616.99.91	---- Chain and parts thereof	FREE	7%
7616.99.92	---- Blinds, for buildings and Venetian blinds	15%	7%
7616.99.93	---- Expanded metal	15%	7%
7616.99.94	---- Hearth tiles and slabs not elsewhere included	10%	7%
7616.99.95	---- Turtle exclusion devices for fishing nets	FREE	7%
7616.99.97	---- Boot and shoe lasts	FREE	7%
7616.99.99	---- Other	10%	7%

## CHAPTER 78

### LEAD AND ARTICLES THEREOF

#### NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 7804 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

#### SUBHEADING NOTE

1. In this Chapter the expression “refined lead” means:

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

**TABLE - Other elements**

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

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>78.01</b>	<b>Unwrought lead:</b>		
7801.10.00	- Refined lead	15%	7%
	- Other:		
7801.91.00	- - Containing by weight antimony as the principal other element	FREE	7%
7801.99.00	- - Other	15%	7%
<b>7802.00.00</b>	<b>Lead waste and scrap</b>	10%	7%
<b>78.04</b>	<b>Lead plates, sheets, strip and foil; lead powders and flakes:</b>		
	- Plates, sheets, strip and foil:		
7804.11.00	- - Sheets, strip and foil of a thickness (excluding any backing) exceeding 0.2 mm	15%	7%
7804.19.00	- - Other	15%	7%
7804.20.00	- Powders and flakes	15%	7%
<b>7806.00</b>	<b>Other articles of lead:</b>		
7806.00.10	- Articles for pipelines; cast, pressed or forged parts of lead, cordage rope and cables	15%	7%
	- Reservoirs, tanks, vats, cans, tubes and similar containers for any material, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
7806.00.21	- - Tubes for packing ointments and creams	15%	7%
7806.00.22	- - Reservoirs, tanks and similar containers, of a capacity of 500 litres or more	15%	7%
7806.00.23	- - Other reservoirs, tanks and similar containers of a capacity of less than 500 litres	15%	7%
7806.00.29	- - Other	15%	7%
	- Other:		
7806.00.91	- - Lead bars, rods, profiles and wire	10%	7%
7806.00.92	- - Zinc tubes, pipes and hoses, and fittings therefor (for example, couplings, elbows, sleeves)	10%	7%
7806.00.99	- - Other	15%	7%

## CHAPTER 79

### ZINC AND ARTICLES THEREOF

#### NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 7905 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

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

#### SUBHEADING NOTE

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

a) **Zinc, not alloyed:**

Metal containing by weight at least 97.5% of zinc.

b) **Zinc alloys:**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

c) **Zinc dust:**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>79.01</b>	<b>Unwrought zinc:</b>		
	- Zinc, not alloyed:		
7901.11.00	- - Containing by weight not less than 99.99% of zinc	15%	7%
7901.12.00	- - Containing less than 99.99% by weight of zinc	15%	7%
7901.20.00	- Zinc alloys	15%	7%
<b>7902.00.00</b>	<b>Zinc waste and scrap</b>	10%	7%
<b>79.03</b>	<b>Zinc dust, powders and flakes:</b>		
7903.10.00	- Zinc dust	10%	7%
7903.90.00	- Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>7904.00.00</b>	<b>Zinc bars, rods, profiles and wire</b>	FREE	7%
<b>7905.00.00</b>	<b>Zinc plates, sheets, strip and foil</b>	10%	7%
<b>7907.00</b>	<b>Other articles of zinc:</b>		
7907.00.10	- Articles for pipelines, roof capping, skylight frames and other fabricated building components	10%	7%
	- Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres:		
7907.00.21	- - Of a capacity exceeding 500 litres	15%	7%
7907.00.29	- - Other	15%	7%
	- Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres:		
7907.00.31	- - Cans and similar containers, of a capacity not exceeding 50 litres, other than double-walled containers	15%	7%
7907.00.39	- - Other	15%	7%
7907.00.40	- Containers for compressed or liquefied gas	15%	7%
7907.00.50	- Cloth, grill and netting of zinc wire; expanded metal	10%	7%
	- Zinc nails, tacks, drawing pins, staples and similar articles; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:		
7907.00.61	- - Nails and tacks, drawing pins, staples and similar articles	FREE	7%
7907.00.62	- - Screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	FREE	7%
7907.00.70	- Stoves, ranges, grates, cookers, roasters, braziers, gas-rings, plate warmers and similar heating apparatus, hot air distributors and the like	15%	7%
	- Table, kitchen or other household articles and parts thereof, other than sanitary ware and parts thereof:		
7907.00.81	- - Kitchenware; tableware and other articles for table use	15%	7%
7907.00.89	- - Other	15%	7%
	- Other:		
7907.00.91	- - Sanitary ware and parts thereof	10%	7%
7907.00.92	- - Anodes	FREE	7%
7907.00.93	- - Blinds and curtains	15%	7%
7907.00.94	- - Zinc tubes, pipes and hoses, and fittings therefor (for example, couplings, elbows, sleeves)	15%	7%
7907.00.99	- - Other	5%	7%



## CHAPTER 80 TIN AND ARTICLES THEREOF

### NOTE

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

a) **Bars and rods:**

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

b) **Profiles:**

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

c) **Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

e) **Tubes and pipes:**

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

### SUBHEADING NOTE

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

a) **Tin, not alloyed:**

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

**TABLE - Other elements**

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

b) **Tin alloys:**

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

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

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>80.01</b>	<b>Unwrought tin:</b>		
8001.10.00	- Tin, not alloyed	FREE	7%
8001.20.00	- Tin alloys	15%	7%
<b>8002.00.00</b>	<b>Tin waste and scrap</b>	10%	7%
<b>8003.00.00</b>	<b>Tin bars, rods, profiles and wire</b>	FREE	7%
<b>8007.00</b>	<b>Other articles of tin:</b>		
8007.00.10	- Boxes, cans and similar packings	15%	7%
	- Household articles:		
8007.00.21	- - Tableware and kitchenware	10%	7%
8007.00.29	- - Other	15%	7%
8007.00.90	- Other	15%	7%

## CHAPTER 81

### OTHER BASE METALS; CERMETS; ARTICLES THEREOF

#### SUBHEADING NOTE

1. Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, *mutatis mutandis*, to this Chapter.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>81.01</b>	<b>Tungsten (wolfram) and articles thereof, including waste and scrap:</b>		
8101.10.00	- Powders	15%	7%
	- Other:		
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	15%	7%
8101.96.00	- - Wire	15%	7%
8101.97.00	- - Waste and scrap	10%	7%
8101.99.00	- - Other	15%	7%
<b>81.02</b>	<b>Molybdenum and articles thereof, including waste and scrap:</b>		
8102.10.00	- Powders	15%	7%
	- Other:		
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	15%	7%
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	15%	7%
8102.96.00	- - Wire	15%	7%
8102.97.00	- - Waste and scrap	10%	7%
8102.99.00	- - Other	15%	7%
<b>81.03</b>	<b>Tantalum and articles thereof, including waste and scrap:</b>		
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	15%	7%
8103.30.00	- Waste and scrap	10%	7%
8103.90	- Other:		
8103.90.10	- - Cloth, grill and netting	15%	7%
8103.90.90	- - Other	15%	7%
<b>81.04</b>	<b>Magnesium and articles thereof, including waste and scrap:</b>		
	- Unwrought magnesium:		
8104.11.00	- - Containing at least 99.8% by weight of magnesium	15%	7%
8104.19.00	- - Other	15%	7%
8104.20.00	- Waste and scrap	10%	7%
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	10%	7%
8104.90	- Other:		
8104.90.10	- - Bars, rods, plates, sheets, profiles, wire, tubes and pipes	15%	7%
8104.90.20	- - Cloth, grill and netting	10%	7%
8104.90.30	- - Bolts, screws, nuts, washers, hook-nails and similar articles	15%	7%
	- - Reservoirs, tanks, vats and similar containers:		
8104.90.41	- - - Of a capacity not exceeding 300 litres	15%	7%
8104.90.49	- - - Other	15%	7%
8104.90.90	- - Other	15%	7%
<b>81.05</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:</b>		
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	15%	7%
8105.30.00	- Waste and scrap	10%	7%
8105.90.00	- Other	15%	7%
<b>8106.00</b>	<b>Bismuth and articles thereof, including waste and scrap:</b>		
8106.00.10	- Waste and scrap	10%	7%
8106.00.20	- Unwrought	15%	7%
8106.00.90	- Other	15%	7%
<b>81.07</b>	<b>Cadmium and articles thereof, including waste and scrap:</b>		
8107.20.00	- Unwrought cadmium; powders	15%	7%
8107.30.00	- Waste and scrap	10%	7%
8107.90.00	- Other	15%	7%
<b>81.08</b>	<b>Titanium and articles thereof, including waste and scrap:</b>		
8108.20.00	- Unwrought titanium; powders	15%	7%
8108.30.00	- Waste and scrap	10%	7%
8108.90.00	- Other	FREE	7%
<b>81.09</b>	<b>Zirconium and articles thereof, including waste and scrap:</b>		
8109.20.00	- Unwrought zirconium; powders	15%	7%
8109.30.00	- Waste and scrap	10%	7%
8109.90.00	- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>81.10</b>	<b>Antimony and articles thereof, including waste and scrap:</b>		
8110.10.00	- Unwrought antimony; powders	15%	7%
8110.20.00	- Waste and scrap	10%	7%
8110.90.00	- Other	15%	7%
<b>8111.00</b>	<b>Manganese and articles thereof, including waste and scrap:</b>		
8111.00.10	- Waste and scrap	10%	7%
8111.00.20	- Unwrought	FREE	7%
8111.00.90	- Other	15%	7%
<b>81.12</b>	<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:</b>		
	- Beryllium:		
8112.12.00	- - Unwrought; powders	15%	7%
8112.13.00	- - Waste and scrap	15%	7%
8112.19.00	- - Other	15%	7%
	- Chromium:		
8112.21.00	- - Unwrought; powders	15%	7%
8112.22.00	- - Waste and scrap	10%	7%
8112.29.00	- - Other	15%	7%
	- Thallium:		
8112.51.00	- - Unwrought; powders	15%	7%
8112.52.00	- - Waste and scrap	10%	7%
8112.59.00	- - Other	15%	7%
	- Other:		
8112.92	- - Unwrought; waste and scrap; powders:		
8112.92.10	- - - Germanium or vanadium, unwrought	15%	7%
8112.92.90	- - - Other	10%	7%
8112.99.00	- - Other	15%	7%
<b>8113.00</b>	<b>Cermets and articles thereof, including waste and scrap:</b>		
8113.00.10	- Waste and scrap	10%	7%
8113.00.20	- Unwrought	15%	7%
8113.00.90	- Other	15%	7%

**CHAPTER 82**  
**TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL;**  
**PARTS THEREOF OF BASE METAL**

**NOTES**

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - a) base metal;
  - b) metal carbides or cermets;
  - c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.  
 Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 8510.
3. Sets consisting of one or more knives of heading 8211 and at least an equal number of articles of heading 8215 are to be classified in heading 8215.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>82.01</b>	<b>Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:</b>		
8201.10.00	- Spades and shovels	10%	7%
8201.20.00	- Forks	FREE	-
8201.30	- Mattocks, picks, hoes and rakes:		
8201.30.10	- - Picks	10%	7%
8201.30.20	- - Leaf or grass rakes	10%	7%
8201.30.90	- - Other	FREE	-
8201.40	- Axes, bill hooks and similar hewing tools:		
8201.40.10	- - Of a kind used in forestry or agriculture	FREE	-
8201.40.90	- - Other	10%	7%
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	10%	7%
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	FREE	-
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	FREE	-
<b>82.02</b>	<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):</b>		
8202.10.00	- Hand saws	10%	7%
8202.20.00	- Band saw blades	3%	7%
	- Circular saw blades (including slitting or slotting saw blades):		
8202.31.00	- - With working parts of steel	3%	7%
8202.39.00	- - Other, including parts	3%	7%
8202.40.00	- Chain saw blades	10%	7%
	- Other saw blades:		
8202.91.00	- - Straight saw blades, for working metal	3%	7%
8202.99.00	- - Other	3%	7%
<b>82.03</b>	<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:</b>		
8203.10	- Files, rasps and similar tools:		
8203.10.10	- - Triangular files for metal, of a kind used in agriculture or forestry	FREE	-
8203.10.90	- - Other	10%	7%
8203.20	- Pliers (including cutting pliers), pincers, tweezers and similar tools:		
8203.20.10	- - Tweezers	10%	7%
8203.20.90	- - Other	10%	7%
8203.30.00	- Metal cutting shears and similar tools	10%	7%
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10%	7%
<b>82.04</b>	<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:</b>		
	- Hand-operated spanners and wrenches:		
8204.11.00	- - Non-adjustable	10%	7%
8204.12.00	- - Adjustable	10%	7%
8204.20.00	- Interchangeable spanner-sockets, with or without handles	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>82.05</b>	<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:</b>		
8205.10.00	- Drilling, threading or tapping tools	10%	7%
8205.20	- Hammers and sledge hammers:		
	- - Meat tenderizers:		
8205.20.11	- - - Of copper or copper alloys	15%	7%
8205.20.19	- - - Other	15%	7%
8205.20.90	- - Other	10%	7%
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	10%	7%
8205.40.00	- Screwdrivers	10%	7%
	- Other hand tools (including glaziers' diamonds):		
8205.51	- - Household tools:		
8205.51.10	- - - Of copper or copper alloys	15%	7%
8205.51.20	- - - Rollers for painting	10%	7%
8205.51.90	- - - Other	10%	7%
8205.59	- - Other:		
8205.59.10	- - - Hand-held instruments for dehorning	5%	7%
8205.59.90	- - - Other	10%	7%
8205.60.00	- Blow lamps	10%	7%
8205.70.00	- Vices, clamps and the like	10%	7%
8205.80.00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	10%	7%
8205.90	- Sets of articles of two or more of the foregoing subheadings:		
	- - Of kitchen utensils and other household objects:		
8205.90.11	- - - Of copper or copper alloys	15%	7%
8205.90.19	- - - Other	15%	7%
8205.90.90	- - Other	10%	7%
<b>8206.00.00</b>	<b>Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale</b>	10%	7%
<b>82.07</b>	<b>Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:</b>		
	- Rock drilling or earth boring tools:		
8207.13.00	- - With working parts of cermets	3%	7%
8207.19.00	- - Other, including parts	3%	7%
8207.20.00	- Dies for drawing or extruding metal	3%	7%
8207.30.00	- Tools for pressing, stamping or punching	3%	7%
8207.40.00	- Tools for tapping or threading	3%	7%
8207.50.00	- Tools for drilling, other than for rock drilling	3%	7%
8207.60.00	- Tools for boring or broaching	3%	7%
8207.70.00	- Tools for milling	3%	7%
8207.80.00	- Tools for turning	3%	7%
8207.90.00	- Other interchangeable tools	3%	7%
<b>82.08</b>	<b>Knives and cutting blades, for machines or for mechanical appliances:</b>		
8208.10.00	- For metal working	3%	7%
8208.20.00	- For metal working	3%	7%
8208.30.00	- For kitchen appliances or for machines used by the food industry	3%	7%
8208.40.00	- For agricultural, horticultural or forestry machines	FREE	7%
8208.90.00	- Other	3%	7%
<b>8209.00.00</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets</b>	10%	7%
<b>8210.00</b>	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink:</b>		
8210.00.10	- Maize-mills mainly	15%	7%
8210.00.90	- Other	15%	7%
<b>82.11</b>	<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor:</b>		
	- Sets of assorted articles:		
8211.10	- - For artisans	10%	7%
8211.10.10	- - Other	15%	7%
8211.10.90	- - Other:		
8211.91.00	- - Table knives having fixed blades	10%	7%
8211.92	- - Other knives having fixed blades:		
8211.92.10	- - - Knives for use by artisans	10%	7%
8211.92.90	- - - Other	15%	7%
8211.93	- - Knives having other than fixed blades:		
8211.93.10	- - - For artisans	10%	7%
8211.93.90	- - - Other	15%	7%
8211.94.00	- - Blades	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8211.95	- - Handles of base metal:		
8211.95.10	- - - For artisans	10%	7%
8211.95.90	- - - Other	15%	7%
<b>82.12</b>	<b>Razors and razor blades (including razor blade blanks in strips):</b>		
8212.10.00	- Razors	10%	7%
8212.20.00	- Safety razor blades, including razor blade blanks in strips	10%	7%
8212.90.00	- Other parts	10%	7%
<b>8213.00</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor:</b>		
8213.00.10	- Blunt-point scissors	10%	-
8213.00.90	- Other	10%	7%
<b>82.14</b>	<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files):</b>		
8214.10	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:		
8214.10.10	- - Pencil sharpeners and blades therefor	10%	-
8214.10.90	- - Other	10%	7%
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	10%	7%
8214.90	- Other:		
8214.90.10	- - Hair clippers	10%	7%
	- - Other:		
8214.90.91	- - - Combs fitted with a blade for cutting hair	10%	7%
8214.90.99	- - - Other	10%	7%
<b>82.15</b>	<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:</b>		
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	10%	7%
8215.20.00	- Other sets of assorted articles	10%	7%
	- Other:		
8215.91.00	- - Plated with precious metal	10%	7%
8215.99.00	- - Other	10%	7%

## CHAPTER 83

### MISCELLANEOUS ARTICLES OF BASE METAL

#### NOTES

- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- For the purposes of heading 8302, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>83.01</b>	<b>Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:</b>		
8301.10.00	- Padlocks	FREE	7%
8301.20.00	- Locks of a kind used for motor vehicles	10%	7%
8301.30.00	- Locks of a kind used for furniture	FREE	7%
8301.40.00	- Other locks	10%	7%
8301.50.00	- Clasps and frames with clasps, incorporating locks	FREE	7%
8301.60.00	- Parts	FREE	7%
8301.70.00	- Keys presented separately	10%	7%
<b>83.02</b>	<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal:</b>		
8302.10.00	- Hinges	FREE	7%
8302.20.00	- Wheels	FREE	7%
8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	10%	7%
	- Other mountings, fittings and similar articles:		
8302.41	-- Suitable for buildings:		
8302.41.10	--- Glassholders for slatted glass of a width exceeding 4 inches	FREE	7%
8302.41.20	--- Mechanisms for closing windows	FREE	7%
8302.41.30	--- Other mountings, fittings and similar articles for blinds	FREE	7%
8302.41.90	--- Other	10%	7%
8302.42.00	-- Other, suitable for furniture	FREE	7%
8302.49.00	-- Other	10%	7%
8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures:		
8302.50.10	-- Racks and pegs of a kind used in commercial premises	5%	7%
8302.50.90	-- Other	5%	7%
8302.60.00	- Automatic door closers	FREE	7%
<b>8303.00.00</b>	<b>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal</b>	10%	7%
<b>8304.00.00</b>	<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403</b>	15%	7%
<b>83.05</b>	<b>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:</b>		
8305.10.00	- Fittings for loose-leaf binders or files	FREE	7%
8305.20	- Staples in strips:		
8305.20.10	-- Of a kind used for upholstery and packaging	FREE	7%
8305.20.90	-- Other	FREE	7%
8305.90.00	- Other, including parts	10%	7%
<b>83.06</b>	<b>Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:</b>		
8306.10.00	- Bells, gongs and the like	15%	7%
	- Statuettes and other ornaments:		
8306.21.00	-- Plated with precious metal	10%	7%
8306.29.00	-- Other	10%	7%
8306.30	- Photograph, picture or similar frames, mirrors:		
8306.30.10	-- Photograph, picture or similar frames	10%	7%
8306.30.20	-- Mirrors of base metal, whether or not framed	10%	7%
<b>83.07</b>	<b>Flexible tubing of base metal, with or without fittings:</b>		
8307.10.00	- Of iron other than cast iron, or steel	15%	7%
8307.90.00	- Of other base metal	10%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>83.08</b>	<b>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:</b>		
8308.10.00	- Hooks, eyes and eyelets	FREE	7%
8308.20.00	- Tubular or bifurcated rivets	FREE	7%
8308.90.00	- Other, including parts	FREE	7%
<b>83.09</b>	<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:</b>		
8309.10.00	- Crown corks	15%	7%
8309.90	- Other:		
8309.90.10	- - Seals of all kinds	FREE	7%
8309.90.20	- - Fastenings for sealing bags, sachets or similar containers	FREE	7%
8309.90.30	- - Radiator or fuel tank caps for vehicles	10%	7%
8309.90.40	- - Ring-pull lids for aluminium containers	FREE	7%
8309.90.90	- - Other	FREE	7%
<b>8310.00.00</b>	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405</b>	15%	7%
<b>83.11</b>	<b>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:</b>		
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	FREE	7%
8311.20.00	- Cored wire of base metal, for electric arc-welding	FREE	7%
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	FREE	7%
8311.90.00	- Other	FREE	7%

**SECTION XVI**  
**MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT;**  
**PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS,**  
**TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,**  
**AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

**NOTES**

1. This Section does not cover:
  - a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized rubber (heading 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016);
  - b) articles of leather or of composition leather (heading 4205) or of furskin (heading 4303), of a kind used in machinery or mechanical appliances or for other technical uses;
  - c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
  - e) transmission or conveyor belts or belting, of textile material (heading 5910) or other articles of textile material for technical uses (heading 5911);
  - f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7102 to 7104, or articles wholly of such stones of heading 7116, except unmounted worked sapphires and diamonds for styli (heading 8522);
  - g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - h) drill pipe (heading 7304);
  - ij) endless belts of metal wire or strip (Section XV);
  - k) articles of Chapter 82 or 83;
  - l) articles of Section XVII;
  - m) articles of Chapter 90;
  - n) clocks, watches or other articles of Chapter 91;
  - o) interchangeable tools of heading 8207 or brushes of a kind used as parts of machines (heading 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 6804 or 6909);
  - p) articles of Chapter 95; or
  - q) typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:
  - a) parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 8409, 8431, 8448, 8466, 8473, 8487, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;
  - b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading 8517;
  - c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8487 or 8548.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

**CHAPTER 84**  
**NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES;**  
**PARTS THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) millstones, grindstones or other articles of Chapter 68;
  - b) machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - c) laboratory glassware (heading 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 7019 or 7020);
  - d) articles of heading 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - e) vacuum cleaners of heading 8508;
  - f) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525; or

- g) hand-operated mechanical floor sweepers, not motorized (heading 9603).
2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 8401 to 8424, or heading 8486 and at the same time to a description in one or other of the headings 8425 to 8480 is to be classified under the appropriate heading of the former group or under heading 8486, as the case may be, and not the latter group.
- Heading 8419 does not, however, cover:
- a) germination plant, incubators or brooders (heading 8436);
  - b) grain dampening machines (heading 8437);
  - c) diffusing apparatus for sugar juice extraction (heading 8438);
  - d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
  - e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading 8422 does not cover:
- a) sewing machines for closing bags or similar containers (heading 8452); or
  - b) office machinery of heading 8472.
- Heading 8424 does not cover:
- ink-jet printing machines (heading 8443).
3. A machine-tool for working any material which answers to a description in heading 8456 and at the same time to a description in heading 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading 8456.
4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
  - c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. A) For the purposes of heading 8471, the expression "automatic data processing machines" means machines capable of:
- i) storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - ii) being freely programmed in accordance with the requirements of the user;
  - iii) performing arithmetical computations specified by the user; and
  - iv) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- C) Subject to paragraphs D) and E) below, a unit is to be regarded as being a part of an automatic data processing system if it meets all of the following conditions:
- i) it is of a kind solely or principally used in an automatic data processing system;
  - ii) it is connectable to the central processing unit either directly or through one or more other units; and
  - iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- Separately presented units of an automatic data processing machine are to be classified in heading 8471.
- However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs C ii) and C iii) above, are in all cases to be classified as units of heading 8471.
- D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 C) above:
- i) printers, copying machines, facsimile machines, whether or not combined;
  - ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
  - iii) loudspeakers and microphones;
  - iv) television cameras, digital cameras and video camera recorders;
  - v) monitors and projectors, not incorporating television reception apparatus.
- E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.
- Other steel balls are to be classified in heading 7326.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 8479. Heading 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 8470, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. A) Notes 8 a) and 8 b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 8486. However, for the purposes of this Note and of heading 8486, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.
- B) For the purposes of this Note and of heading 8486, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

- C. Heading 8486 also includes machines and apparatus solely or principally of a kind used for:
- the manufacture or repair of masks and reticles;
  - assembling semiconductor devices or electronic integrated circuits; and
  - lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 8486 are to be classified in that heading and in no other heading of the Nomenclature.

### SUBHEADING NOTES

- For the purposes of subheading 8471 49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 C to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- Subheading 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

### ADDITIONAL NOTES

- The expression “unassembled or disassembled apparatus” of subdivisions 8418.10.11, 8418.21.11 and 8418.22.10 shall be taken to mean the following parts for assembly: unassembled doors, compressor and electrical parts (relay, capacitor, etc.).
- The expression “unassembled or disassembled apparatus” of subdivisions 8418.30.11 and 8418.40.11 shall be taken to mean the following parts for assembly: Lid or door brackets, racks, unassembled compressor, compressor holder, cabinet base, castors, drier, handles, thermostat and heating wire.
- The expression “unassembled or disassembled apparatus” of subdivisions 8450.11.10, 8450.12.10 and 8450.19.10 shall be taken to mean the following parts for assembly: The motor and accessories therefor (belts, skirt, screws, etc.), table or top (upper platform), agitator, relay, control panel, waste pipe, drying vat and cover therefor (including the screws for the panel base), internal and external washer and drier covers, etc.
- The expression “unassembled or disassembled apparatus” of subdivisions 8421.12.11 and 8451.21.10 shall be taken to mean the following parts for assembly: The motor and accessories therefor (belts, screws, etc.), table or lid (cover), relay, control panel, waste pipe, electrical resistors.
- The expression “unassembled or disassembled apparatus” of subdivision 8418.69.21 shall be taken to mean the following parts for assembly: Compressor, relay and other electrical parts.
- “Fiscal cash registers” of Tariff subdivision 8470 50 10 shall be taken to mean cash registers approved by the Directorate General of Revenue that meet the following specifications:
  - A security device embossed with the Fiscal Seal by the Directorate General of Revenue.
  - Factory-installed control program.
  - A fiscal memory which must be fixed to the fiscal cash register frame and have a security feature that prevents deletion and alteration of the data stored thereon.
  - A working memory capable of generating the end-of-day report known as the Z report.
  - An audit memory.
  - A sale transaction input device.
  - Separate counters for each type of fiscal receipt or document that the fiscal cash register issues.
  - A communication port that meets the required specifications to enable the Directorate General of Revenue to extract the stored encrypted information.
  - A serial interface that enables retrieval of the fiscal memory report with the features established from time to time by the Directorate General of Revenue in accordance with the powers granted by Government Order No. 109, 1970.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.01</b>	<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:</b>		
8401.10.00	- Nuclear reactors	10%	7%
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	15%	7%
8401.30.00	- Fuel elements (cartridges), non-irradiated	10%	7%
8401.40.00	- Parts of nuclear reactors	10%	7%
<b>84.02</b>	<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:</b>		
	- Steam or other vapour generating boilers:		
8402.11.00	- - Watertube boilers with a steam production exceeding 45 t per hour	3%	7%
8402.12.00	- - Watertube boilers with a steam production not exceeding 45 t per hour	3%	7%
8402.19.00	- - Other vapour generating boilers, including hybrid boilers	3%	7%
8402.20.00	- Super-heated water boilers	3%	7%
8402.90.00	- Parts	3%	7%
<b>84.03</b>	<b>Central heating boilers other than those of heading 8402:</b>		
8403.10.00	- Boilers	15%	7%
8403.90.00	- Parts	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.04</b>	<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:</b>		
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	3%	7%
8404.20.00	- Condensers for steam or other vapour power units	3%	7%
8404.90.00	- Parts	3%	7%
<b>84.05</b>	<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:</b>		
8405.10	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:		
8405.10.10	-- Gas generators for self-propelled machines or motor vehicles	10%	7%
8405.10.90	-- Other	3%	7%
8405.90	- Parts:		
8405.90.10	-- For gas generators of self-propelled machines or motor vehicles	10%	7%
8405.90.90	-- Other	3%	7%
<b>84.06</b>	<b>Steam turbines and other vapour turbines:</b>		
8406.10.00	- Turbines for marine propulsion	15%	7%
	- Other turbines:		
8406.81.00	-- Of an output exceeding 40 MW	3%	7%
8406.82.00	-- Of an output not exceeding 40 MW	3%	7%
8406.90.00	- Parts	10%	7%
<b>84.07</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engines:</b>		
8407.10.00	- Aircraft engines	15%	7%
	- Marine propulsion engines:		
8407.21	-- Outboard motors:		
8407.21.10	--- Of an output not exceeding 40 h.p.	FREE	7%
8407.21.90	--- Other	FREE	7%
8407.29	-- Other:		
8407.29.10	--- Of an output not exceeding 35 h.p.	FREE	7%
8407.29.90	--- Other	FREE	7%
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31.00	-- Of a cylinder capacity not exceeding 50 cc	10%	7%
8407.32.00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10%	7%
8407.33.00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc	10%	7%
8407.34.00	-- Of a cylinder capacity exceeding 1 000 cc	5%	7%
8407.90.00	- Other engines	10%	7%
<b>84.08</b>	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</b>		
8408.10	- Marine propulsion engines:		
8408.10.10	-- Inboard engines of an output not exceeding 35 h.p.	FREE	7%
8408.10.20	-- Inboard engines of an output exceeding 35 h.p., with coil cooling system	FREE	7%
8408.10.30	-- Outboard engines of an output not exceeding 40 h.p.	FREE	7%
8408.10.90	-- Other	FREE	7%
8408.20.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	5%	7%
8408.90.00	- Other engines	3%	7%
<b>84.09</b>	<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08:</b>		
8409.10.00	- For aircraft engines	5%	7%
	- Other:		
8409.91.00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	5%	7%
8409.99	-- Other:		
8409.99.10	--- For marine propulsion inboard engines which operate with a coil cooling system	5%	7%
8409.99.90	--- Other	3%	7%
<b>84.10</b>	<b>Hydraulic turbines, water wheels, and regulators therefor:</b>		
	- Hydraulic turbines and water wheels:		
8410.11.00	-- Of a power not exceeding 1,000 kW	3%	7%
8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	3%	7%
8410.13.00	-- Of a power exceeding 10,000 kW	3%	7%
8410.90.00	- Parts, including regulators	3%	7%
<b>84.11</b>	<b>Turbo-jets, turbo-propellers and other gas turbines:</b>		
	- Turbo-jets:		
8411.11.00	-- Of a thrust not exceeding 25 kN	3%	7%
8411.12.00	-- Of a thrust exceeding 25 kN	3%	7%
	- Turbo-propellers:		
8411.21.00	-- Of a power not exceeding 1,100 kW	3%	7%
8411.22.00	-- Of a power exceeding 1,100 kW	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8411.81.00	- Other gas turbines:		
8411.82.00	- - Of a power not exceeding 5,000 kW	3%	7%
	- - Of a power exceeding 5,000 kW	3%	7%
	- Parts:		
8411.91.00	- - Of turbo-jets or turbo-propellers	3%	7%
8411.99.00	- - Other	3%	7%
<b>84.12</b>	<b>Other engines and motors:</b>		
8412.10.00	- Reaction engines other than turbo-jets	15%	7%
	- Hydraulic power engines and motors:		
8412.21.00	- - Linear acting (cylinders)	3%	7%
8412.29.00	- - Other	3%	7%
	- Pneumatic power engines and motors:		
8412.31.00	- - Linear acting (cylinders)	3%	7%
8412.39.00	- - Other	3%	7%
8412.80	- Other:		
8412.80.10	- - Wind engines (windmills)	5%	7%
8412.80.90	- - Other	3%	7%
8412.90	- Parts:		
8412.90.10	- - For hydraulic or pneumatic engines and motors, linear acting (cylinders)	3%	7%
8412.90.20	- - For wind engines (windmills)	5%	7%
8412.90.90	- - Other	3%	7%
<b>84.13</b>	<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:</b>		
	- Pumps fitted or designed to be fitted with a measuring device:		
8413.11.00	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	15%	7%
	- - Other	3%	7%
8413.19.00	- Hand pumps, other than those of subheading 8413 11 or 8413 19:		
8413.20.10	- - For agricultural purposes	FREE	7%
8413.20.20	- - For marine bilge systems	5%	7%
8413.20.90	- - Other	3%	7%
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5%	7%
8413.40.00	- Concrete pumps	3%	7%
8413.50	- Other reciprocating positive displacement pumps:		
8413.50.10	- - For agricultural purposes	FREE	7%
8413.50.20	- - For marine bilge systems	5%	7%
8413.50.90	- - Other	3%	7%
8413.60	- Other rotary positive displacement pumps:		
8413.60.10	- - For agricultural purposes	FREE	7%
8413.60.20	- - For marine bilge systems	5%	7%
8413.60.90	- - Other	3%	7%
8413.70	- Other centrifugal pumps:		
8413.70.10	- - For agricultural purposes	FREE	7%
8413.70.20	- - For marine bilge systems	5%	7%
8413.70.90	- - Other	3%	7%
	- Other pumps; liquid elevators:		
8413.81	- - Pumps:		
8413.81.10	- - - For agricultural purposes	FREE	7%
8413.81.20	- - - For marine bilge systems	5%	7%
8413.81.90	- - - Other	3%	7%
8413.82.00	- - Liquid elevators	3%	7%
	- Parts:		
8413.91.00	- - Of pumps	FREE	7%
8413.92.00	- - Of liquid elevators	3%	7%
<b>84.14</b>	<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or rec-cycling hoods incorporating a fan, whether or not fitted with filters:</b>		
8414.10.00	- Vacuum pumps	3%	7%
8414.20.00	- Hand- or foot-operated air pumps	3%	7%
8414.30.00	- Compressors of a kind used in refrigerating equipment	3%	7%
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	10%	7%
	- Fans:		
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%	7%
	- - Other	3%	7%
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	10%	7%
8414.80.00	- Other	3%	7%
8414.90	- Parts:		
8414.90.10	- - For fans of Tariff subheading 8414 51 00	15%	7%
8414.90.90	- - Other	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.15</b>	<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:</b>		
8415.10	- Window or wall types, self-contained or "split-system":		
8415.10.10	-- Unassembled or disassembled	10%	7%
8415.10.90	-- Other	10%	7%
8415.20.00	- Of a kind used for persons, in motor vehicles	5%	7%
	- Other:		
8415.81.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	10%	7%
8415.82	-- Other, incorporating a refrigerating unit:		
8415.82.10	--- Other, unassembled or disassembled	10%	7%
8415.82.90	--- Other	10%	7%
8415.83.00	-- Not incorporating a refrigerating unit	10%	7%
8415.90	- Parts:		
8415.90.10	-- For use mainly with the motor vehicles of Chapter 87	5%	7%
8415.90.20	-- For use mainly with the goods of subheading 8415 83	3%	7%
8415.90.90	-- Other	10%	7%
<b>84.16</b>	<b>Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:</b>		
8416.10	- Furnace burners for liquid fuel:		
8416.10.20	-- For the sugar industry	3%	7%
8416.10.90	-- Other	3%	7%
8416.20	- Other furnace burners, including combination burners:		
8416.20.10	-- For the sugar industry	3%	7%
8416.20.90	-- Other	3%	7%
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	15%	7%
8416.90.00	- Parts	15%	7%
<b>84.17</b>	<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric:</b>		
8417.10	- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals:		
8417.10.10	-- Melting furnaces, including cupolas	3%	7%
8417.10.90	-- Other	FREE	7%
8417.20.00	- Bakery ovens, including biscuit ovens	3%	7%
8417.80.00	- Other	FREE	7%
8417.90	- Parts:		
8417.90.10	-- For furnaces for melting metals and metalliferous minerals, including cupolas	3%	7%
8417.90.20	-- Bakery ovens, including biscuit ovens	3%	7%
8417.90.90	-- Other	FREE	7%
<b>84.18</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415:</b>		
8418.10	- Combined refrigerator-freezers, fitted with separate external doors:		
	-- Of the household type, electrically operated:		
8418.10.11	--- Unassembled or disassembled	3%	7%
8418.10.19	--- Other	10%	7%
8418.10.90	-- Other	10%	7%
	- Refrigerators, household type:		
8418.21	-- Compression type:		
	--- Electrically operated, of the household type:		
8418.21.11	---- Unassembled or disassembled	3%	7%
8418.21.19	---- Other	10%	7%
8418.21.90	--- Other	10%	7%
8418.29	-- Other:		
8418.29.10	--- Unassembled or disassembled	3%	7%
8418.29.90	--- Other	15%	7%
8418.30	- Freezers of the chest type, not exceeding 800 litres capacity:		
	-- Electrically operated:		
8418.30.11	--- Unassembled or disassembled	3%	7%
8418.30.19	--- Other	15%	7%
8418.30.90	-- Other	3%	7%
8418.40	- Freezers of the upright type, not exceeding 900 litres capacity:		
	-- Electrically operated:		
8418.40.11	--- Unassembled or disassembled	3%	7%
8418.40.19	--- Other	3%	7%
8418.40.90	-- Other	3%	7%
8418.50.00	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment)	3%	7%
	- Other refrigerating or freezing equipment, heat pumps:		
8418.61.00	-- Heat pumps other than air conditioning machines of heading 8415	3%	7%
8418.69	-- Other:		
8418.69.10	--- Other machines and equipment for making ice and ice cream	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8418.69.21	--- Water cooling machines and apparatus:		
8418.69.29	---- Unassembled or disassembled	3%	7%
8418.69.30	---- Other	3%	7%
8418.69.90	--- Other milk coolers for farms	FREE	7%
8418.69.90	--- Other	3%	7%
8418.91.00	- Parts:		
8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	15%	7%
8418.99.00	-- Other	3%	7%
<b>84.19</b>	<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:</b>		
8419.11	- Instantaneous or storage water heaters, non-electric:		
8419.11.10	-- Instantaneous gas water heaters:		
8419.11.20	--- For industrial use	FREE	7%
8419.11.90	--- Other, disassembled	5%	7%
8419.19	--- Other	15%	7%
8419.19	-- Other:		
8419.19.10	--- For industrial use	FREE	7%
8419.19.20	--- Other, disassembled	5%	7%
8419.19.90	--- Other	15%	7%
8419.20.00	- Medical, surgical or laboratory sterilizers	3%	7%
8419.31	- Driers:		
8419.31.10	-- For agricultural products:		
8419.31.90	--- For the sugar industry	3%	7%
8419.32.00	--- Other	FREE	7%
8419.39.00	-- For wood, paper pulp, paper or paperboard	3%	7%
8419.40.00	-- Other	3%	7%
8419.50.00	- Distilling or rectifying plant	FREE	7%
8419.60.00	- Heat exchange units	3%	7%
8419.81	- Machinery for liquefying air or other gases	3%	7%
8419.81.10	- Other machinery, plant and equipment:		
8419.81.90	-- For making hot drinks or for cooking or heating food:		
8419.89	--- Electric	3%	7%
8419.89.10	--- Other	3%	7%
8419.89.20	-- Other:		
8419.89.30	--- Roasting machinery, plant and laboratory equipment	FREE	7%
8419.89.90	--- Machinery and plant for the paper industry	3%	7%
8419.90.00	--- Other heating or cooling machinery, plant or laboratory equipment, non-electric	FREE	7%
8419.90.00	--- Other	3%	7%
8419.90.00	- Parts	3%	7%
<b>84.20</b>	<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:</b>		
8420.10	- Calendering or other rolling machines:		
8420.10.10	-- For hides and leather	3%	7%
8420.10.20	-- For repairing manuscripts or documents	3%	7%
8420.10.90	-- Other	FREE	7%
8420.91.00	- Parts:		
8420.99.00	-- Cylinders	3%	7%
8420.99.00	-- Other	3%	7%
<b>84.21</b>	<b>Centrifuges, including centrifugal driers; filtering or purifying machinery and apparatus, for liquids or gases:</b>		
8421.11.00	- Centrifuges, including centrifugal driers:		
8421.12	-- Cream separators	FREE	7%
8421.12.11	-- Clothes-driers:		
8421.12.19	--- Machines, each of a dry linen capacity not exceeding 10 kg:		
8421.12.90	---- Unassembled or disassembled	3%	7%
8421.19	---- Other	15%	7%
8421.19.10	--- Other	15%	7%
8421.19.90	-- Other:		
8421.21.00	--- For extracting honey	FREE	7%
8421.21.00	--- Other	3%	7%
8421.22.00	- Filtering or purifying machinery and apparatus for liquids:		
8421.23.00	-- For filtering or purifying water	FREE	7%
8421.29.00	-- For filtering or purifying beverages other than water	3%	7%
8421.31.00	-- Oil or petrol-filters for internal combustion engines	10%	7%
8421.39.00	-- Other	3%	7%
8421.39.00	- Filtering or purifying machinery and apparatus for gases:		
8421.39.00	-- Intake air filters for internal combustion engines	10%	7%
8421.39.00	-- Other	3%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8421.91.00	- Parts:		
8421.99.00	- - Of centrifuges, including centrifugal driers	3%	7%
	- - Other	3%	7%
<b>84.22</b>	<b>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages:</b>		
	- Dish washing machines:		
8422.11.00	- - Of the household type	15%	7%
8422.19.00	- - Other	15%	7%
8422.20.00	- Machinery for cleaning or drying bottles or other containers	3%	7%
8422.30	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:		
8422.30.10	- - For aerating beverages	FREE	7%
8422.30.90	- - Other	3%	7%
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	3%	7%
8422.90.00	- Parts	3%	7%
<b>84.23</b>	<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:</b>		
8423.10.00	- Personal weighing machines, including baby scales; household scales	10%	7%
8423.20.00	- Scales for continuous weighing of goods on conveyors	3%	7%
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	FREE	7%
	- Other weighing machinery:		
8423.81.00	- - Having a maximum weighing capacity not exceeding 30 kg	FREE	7%
8423.82.00	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	FREE	7%
8423.89.00	- - Other	3%	7%
8423.90.00	- Weighing machine weights of all kinds, parts of weighing machinery	3%	7%
<b>84.24</b>	<b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:</b>		
8424.10	- Fire extinguishers, whether or not charged:		
8424.10.10	- - Charged	15%	7%
8424.10.20	- - Not charged	10%	7%
8424.20.00	- Spray guns and similar appliances	3%	7%
8424.30	- Steam or sand blasting machines and similar jet projecting machines:		
8424.30.10	- - Steam blasting machines	10%	7%
8424.30.90	- - Other	3%	7%
	- Other appliances:		
8424.81.00	- - Agricultural or horticultural	FREE	7%
8424.89	- - Other:		
8424.89.10	- - - Of a kind used in agriculture	FREE	7%
8424.89.90	- - - Other	3%	7%
8424.90	- Parts:		
8424.90.10	- - For appliances of a kind used in agriculture	FREE	7%
8424.90.20	- - For fire extinguishers	10%	7%
	- - Other parts:		
8424.90.91	- - - Nozzles and mounts, for sprayers	3%	7%
8424.90.99	- - - Other	15%	7%
<b>84.25</b>	<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:</b>		
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
8425.11	- - Powered by electric motor:		
8425.11.10	- - - Marine davits	5%	7%
8425.11.90	- - - Other	3%	7%
8425.19	- - Other:		
8425.19.10	- - - Marine davits	5%	7%
8425.19.90	- - - Other	3%	7%
	- Other winches; capstans:		
8425.31	- - Powered by electric motor:		
8425.31.10	- - - Marine winches and capstans	5%	7%
8425.31.20	- - - Pit-head winding gear; winches specially designed for use underground	10%	7%
8425.31.90	- - - Other	3%	7%
8425.39	- - Other:		
8425.39.10	- - - Marine winches and capstans	5%	7%
8425.39.20	- - - Pit-head winding gear; winches specially designed for use underground	10%	7%
8425.39.90	- - - Other	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8425.41.00	- Jacks; hoists of a kind used for raising vehicles:	10%	7%
8425.42.00	- - Built-in jacking systems of a type used in garages	3%	7%
8425.49.00	- - Other jacks and hoists, hydraulic	3%	7%
	- - Other		
<b>84.26</b>	<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:</b>		
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11.00	- - Overhead travelling cranes on fixed support	3%	7%
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	3%	7%
8426.19.00	- - Other	3%	7%
8426.20.00	- Tower cranes	10%	7%
8426.30.00	- Portal or pedestal jib cranes	5%	7%
	- Other machinery, self-propelled:		
8426.41.00	- - On tyres	10%	7%
8426.49.00	- - Other	10%	7%
	- Other machinery:		
8426.91.00	- - Designed for mounting on road vehicles	10%	7%
8426.99.00	- - Other	10%	7%
<b>84.27</b>	<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment:</b>		
8427.10.00	- Self-propelled trucks powered by an electric motor	FREE	7%
8427.20.00	- Other self-propelled trucks	FREE	7%
8427.90.00	- Other trucks	FREE	7%
<b>84.28</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):</b>		
8428.10.00	- Lifts and skip hoists	3%	7%
8428.20.00	- Pneumatic elevators and conveyors	3%	7%
	- Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	- - Specially designed for underground use	10%	7%
8428.32.00	- - Other, bucket type	3%	7%
8428.33.00	- - Other, belt type	3%	7%
8428.39.00	- - Other	3%	7%
8428.40.00	- Escalators and moving walkways	10%	7%
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	10%	7%
8428.90	- Other machinery:		
8428.90.10	- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	10%	7%
8428.90.90	- - Other	3%	7%
<b>84.29</b>	<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</b>		
	- Bulldozers and angledozers:		
8429.11.00	- - Track laying	3%	7%
8429.19.00	- - Other	10%	7%
8429.20.00	- Graders and levellers	5%	7%
8429.30.00	- Scrapers	10%	7%
8429.40.00	- Tamping machines and road rollers	10%	7%
	- Mechanical shovels, excavators and shovel loaders:		
8429.51.00	- - Front-end shovel loaders	3%	7%
8429.52	- - Machinery with a 360° revolving superstructure:		
8429.52.10	- - - Backhoes, shovels, clamshells and draglines	5%	7%
8429.52.90	- - - Other	5%	7%
8429.59	- - Other:		
8429.59.10	- - - Backhoes, shovels, clamshells and draglines	3%	7%
8429.59.90	- - - Other	3%	7%
<b>84.30</b>	<b>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:</b>		
8430.10.00	- Pile-drivers and pile-extractors	10%	7%
8430.20.00	- Snow-ploughs and snow-blowers	10%	7%
	- Coal or rock cutters and tunnelling machinery:		
8430.31.00	- - Self-propelled	10%	7%
8430.39.00	- - Other	10%	7%
	- Other boring or sinking machinery:		
8430.41.00	- - Self-propelled	10%	7%
8430.49.00	- - Other	10%	7%
8430.50.00	- Other machinery, self-propelled	10%	7%
	- Other machinery, not self-propelled:		
8430.61.00	- - Tamping or compacting machinery	10%	7%
8430.69	- - Other:		
8430.69.10	- - - Scrapers	10%	7%
8430.69.90	- - - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.31</b>	<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30:</b>		
8431.10	- Of machinery of heading 84.25:		
8431.10.10	- - For marine apparatus	5%	7%
8431.10.90	- - Other	3%	7%
8431.20.00	- Of machinery of heading 84.27	3%	7%
	- Of machinery of heading 84.28:		
8431.31.00	- - Of lifts, skip hoists or escalators	3%	7%
8431.39.00	- - Other	10%	7%
	- Of machinery of heading 84.26, 84.29 or 84.30:		
8431.41.00	- - Buckets, shovels, grabs and grips	3%	7%
8431.42.00	- - Bulldozer or angledozer blades	10%	7%
8431.43.00	- - Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	5%	7%
8431.49.00	- - Other	5%	7%
<b>84.32</b>	<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:</b>		
8432.10.00	- Ploughs	FREE	7%
	- Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00	- - Disc harrows	FREE	7%
8432.29.00	- - Other	FREE	7%
8432.30.00	- Seeders, planters and transplanters	FREE	7%
8432.40.00	- Manure spreaders and fertilizer distributors	FREE	7%
8432.80.00	- Other machinery	FREE	7%
8432.90.00	- Parts	FREE	7%
<b>84.33</b>	<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437:</b>		
	- Mowers for lawns, parks or sportsgrounds:		
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	10%	7%
8433.19.00	- - Other	10%	7%
8433.20.00	- Other mowers, including cutter bars for tractor mounting	FREE	7%
8433.30.00	- Other haymaking machinery	FREE	7%
8433.40.00	- Straw or fodder balers, including pick-up balers	FREE	7%
	- Other harvesting machinery; threshing machinery:		
8433.51.00	- - Combine harvester-threshers	FREE	7%
8433.52.00	- - Other threshing machinery	FREE	7%
8433.53.00	- - Root or tuber harvesting machines	FREE	7%
8433.59.00	- - Other	FREE	7%
8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	FREE	7%
8433.90	- Parts:		
8433.90.10	- - For mowers for lawns, parks or sports-grounds	10%	7%
8433.90.90	- - Other	FREE	7%
<b>84.34</b>	<b>Milking machines and dairy machinery:</b>		
8434.10.00	- Milking machines	FREE	7%
8434.20.00	- Dairy machinery	FREE	7%
8434.90.00	- Parts	FREE	7%
<b>84.35</b>	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:</b>		
8435.10	- Machinery:		
8435.10.10	- - Juice extractors	FREE	7%
	- - Fruit presses:		
8435.10.21	- - - For apples, pears or grapes	FREE	7%
8435.10.29	- - - Other	FREE	7%
8435.10.90	- - Other	FREE	7%
8435.90	- Parts:		
8435.90.10	- - For juice extractors	FREE	7%
8435.90.20	- - For fruit presses (other than presses for pears, apples or grapes)	FREE	7%
8435.90.90	- - Other	FREE	7%
<b>84.36</b>	<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:</b>		
8436.10.00	- Machinery for preparing animal feeding stuffs	FREE	7%
	- Poultry-keeping machinery; poultry incubators and brooders:		
8436.21	- - Poultry incubators and brooders:		
8436.21.10	- - - Incubators	FREE	7%
8436.21.20	- - - Brooders	FREE	7%
8436.29	- - Other:		
8436.29.10	- - - Poultry plucking machines	FREE	7%
8436.29.20	- - - Rearing and laying units or "batteries"	FREE	7%
8436.29.90	- - - Other	FREE	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8436.80	- Other machinery:		
8436.80.10	- - Bee-keeping machines	10%	7%
8436.80.90	- - Other	FREE	7%
	- Parts:		
8436.91	- - Of poultry-keeping machinery or poultry incubators and brooders:		
8436.91.10	- - - For brooders and laying units	FREE	7%
8436.91.20	- - - For incubators and plucking machines	FREE	7%
8436.91.90	- - - Other	FREE	7%
8436.99	- - Other:		
8436.99.10	- - - For bee-keeping machines	FREE	7%
8436.99.90	- - - Other	FREE	7%
<b>84.37</b>	<b>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:</b>		
8437.10.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	FREE	7%
8437.80.00	- Other machinery	FREE	7%
8437.90.00	- Parts	FREE	7%
<b>84.38</b>	<b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:</b>		
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	3%	7%
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	3%	7%
8438.30.00	- Machinery for sugar manufacture	3%	7%
8438.40.00	- Brewery machinery	FREE	7%
8438.50	- Machinery for the preparation of meat or poultry:		
8438.50.10	- - Meat mincing or cutting machines	3%	7%
8438.50.90	- - Other	3%	7%
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	FREE	7%
8438.80	- Other machinery:		
8438.80.10	- - For the preparation of fish, crustaceans or molluscs	3%	7%
8438.80.90	- - Other	3%	7%
8438.90.00	- Parts	3%	7%
<b>84.39</b>	<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:</b>		
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	3%	7%
8439.20.00	- Machinery for making paper or paperboard	3%	7%
8439.30.00	- Machinery for finishing paper or paperboard	3%	7%
	- Parts:		
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	3%	7%
8439.99.00	- - Other	3%	7%
<b>84.40</b>	<b>Book-binding machinery, including book-sewing machines:</b>		
8440.10.00	- Machinery	3%	7%
8440.90.00	- Parts	3%	7%
<b>84.41</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:</b>		
8441.10.00	- Cutting machines	3%	7%
8441.20.00	- Machines for making bags, sacks or envelopes	3%	7%
8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	3%	7%
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	3%	7%
8441.80.00	- Other machinery	3%	7%
8441.90.00	- Parts	3%	7%
<b>84.42</b>	<b>Machinery, apparatus and equipment (other than the machine-tools of headings 8456 to 8465), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):</b>		
8442.30.00	- Machinery, apparatus and equipment	3%	7%
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	3%	7%
8442.50.00	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.43</b>	<b>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; machines for uses ancillary to printing:</b>		
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442:		
8443.11.00	-- Offset printing machinery, reel fed	3%	7%
8443.12.00	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	3%	7%
8443.13.00	-- Other offset printing machinery	3%	7%
8443.14.00	-- Letterpress printing machinery, excluding flexographic printing	3%	7%
8443.15.00	-- Letterpress printing machinery, excluding flexographic printing	3%	7%
8443.16.00	-- Flexographic printing machinery	3%	7%
8443.17.00	-- Gravure printing machinery	3%	7%
8443.19.00	-- Other	3%	7%
	- Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network:		
	--- With ink-jet printing system:		
8443.31.11	---- Printers connected to an automatic data processing machine	FREE	7%
8443.31.19	---- Other	FREE	7%
8443.31.90	--- Other	FREE	7%
8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network:		
8443.32.10	--- Teleprinters	10%	7%
	--- Ink-jet printing machines:		
8443.32.21	---- Printers connected to an automatic data processing machine	FREE	7%
8443.32.29	---- Other	FREE	7%
8443.32.90	--- Other	FREE	7%
8443.39	-- Other:		
8443.39.10	--- Ink-jet printing machines	FREE	7%
8443.39.90	--- Other	FREE	7%
	- Parts and accessories:		
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	3%	7%
8443.99	-- Other:		
8443.99.10	--- Other ancillary machines	3%	7%
8443.99.20	--- Parts of printing machinery used for printing by means of blocks, printing type, ink-jet printing machines and other printing components	FREE	7%
8443.99.30	--- Parts of printers capable of connecting to a network	FREE	7%
8443.99.40	--- Parts of telefax apparatus	5%	7%
8443.99.90	--- Other	15%	7%
<b>8444.00.00</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials</b>	3%	7%
<b>84.45</b>	<b>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47:</b>		
	- Machines for preparing textile fibres:		
8445.11.00	-- Carding machines	3%	7%
8445.12.00	-- Combing machines	3%	7%
8445.13.00	-- Drawing or roving machines	3%	7%
8445.19	-- Other:		
8445.19.10	--- Cotton gins	FREE	7%
8445.19.90	--- Other	3%	7%
8445.20.00	- Textile spinning machines	3%	7%
8445.30.00	- Textile doubling or twisting machines	3%	7%
8445.40.00	- Textile winding (including weft-winding) or reeling machines	3%	7%
8445.90.00	- Other	3%	7%
<b>84.46</b>	<b>Weaving machines (looms):</b>		
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	3%	7%
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	-- Power looms	3%	7%
8446.29.00	-- Other	3%	7%
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	3%	7%
<b>84.47</b>	<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting:</b>		
	- Circular knitting machines:		
8447.11.00	-- With cylinder diameter not exceeding 165 mm	3%	7%
8447.12.00	-- With cylinder diameter exceeding 165 mm	3%	7%
8447.20.00	- Flat knitting machines; stitch-bonding machines	3%	7%
8447.90.00	- Other	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.48</b>	<b>Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):</b>		
	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447:		
8448.11.00	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	3%	7%
8448.19.00	- - Other	3%	7%
8448.20.00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	3%	7%
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery:		
8448.31.00	- - Card clothing	3%	7%
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	3%	7%
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	3%	7%
8448.39.00	- - Other	3%	7%
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.42.00	- - Reeds for looms, healds and heald-frames	3%	7%
8448.49.00	- - Other	3%	7%
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	3%	7%
8448.59.00	- - Other	3%	7%
<b>8449.00</b>	<b>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats:</b>		
8449.00.10	- Machinery	15%	7%
8449.00.90	- Parts	15%	7%
<b>84.50</b>	<b>Household or laundry-type washing machines, including machines which both wash and dry:</b>		
	- Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11	- - Fully automatic machines:		
8450.11.10	- - - Unassembled or disassembled	3%	7%
8450.11.90	- - - Other	10%	7%
8450.12	- - Other machines, with built-in centrifugal drier:		
8450.12.10	- - - Unassembled or disassembled	3%	7%
8450.12.90	- - - Other	10%	7%
8450.19	- - Other:		
8450.19.10	- - - Unassembled or disassembled	3%	7%
8450.19.90	- - - Other	15%	7%
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	15%	7%
8450.90.00	- Parts	3%	7%
<b>84.51</b>	<b>Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:</b>		
8451.10.00	- Dry-cleaning machines	15%	7%
	- Drying machines:		
8451.21	- - Machines, each of a dry linen capacity not exceeding 10 kg:		
8451.21.10	- - - Unassembled or disassembled	3%	7%
8451.21.90	- - - Other	15%	7%
8451.29.00	- - Other	15%	7%
8451.30	- Ironing machines and presses (including fusing presses):		
8451.30.10	- - Wooden presses	15%	7%
8451.30.90	- - Other	3%	7%
8451.40.00	- Washing, bleaching or dyeing machines	10%	7%
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	3%	7%
8451.80.00	- Other machinery	3%	7%
8451.90.00	- Parts	15%	7%
<b>84.52</b>	<b>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</b>		
8452.10.00	- Sewing machines of the household type	10%	7%
	- Other sewing machines:		
8452.21.00	- - Automatic units	3%	7%
8452.29	- - Other:		
8452.29.10	- - - Machines for sewing sacks and bags of a kind used for packing agricultural produce	FREE	7%
8452.29.90	- - - Other	3%	7%
8452.30.00	- Sewing machine needles	3%	7%
8452.40	- Furniture, bases and covers for sewing machines and parts thereof:		
8452.40.10	- - Furniture	3%	7%
8452.40.90	- - Other, including parts	3%	7%
8452.90.00	- Other parts of sewing machines	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.53</b>	<b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:</b>		
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	3%	7%
8453.20.00	- Machinery for making or repairing footwear	3%	7%
8453.80.00	- Other machinery	3%	7%
8453.90.00	- Parts	3%	7%
<b>84.54</b>	<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:</b>		
8454.10.00	- Converters	FREE	7%
8454.20.00	- Ingot moulds and ladles	3%	7%
8454.30.00	- Casting machines	3%	7%
8454.90	- Parts:		
8454.90.10	- - Of converters	FREE	7%
8454.90.90	- - Other	3%	7%
<b>84.55</b>	<b>Metal-rolling mills and rolls therefor:</b>		
8455.10.00	- Tube mills	3%	7%
	- Other rolling mills:		
8455.21.00	- - Hot or combination hot and cold	3%	7%
8455.22.00	- - Cold	3%	7%
8455.30.00	- Rolls for rolling mills	3%	7%
8455.90.00	- Other parts	3%	7%
<b>84.56</b>	<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:</b>		
8456.10.00	- Operated by laser or other light or photon beam processes	3%	7%
8456.20.00	- Operated by ultrasonic processes	3%	7%
8456.30.00	- Operated by electro-discharge process	3%	7%
8456.90.00	- Other	3%	7%
<b>84.57</b>	<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal:</b>		
8457.10.00	- Machining centres	3%	7%
8457.20.00	- Unit construction machines (single station)	3%	7%
8457.30.00	- Multi-station transfer machines	3%	7%
<b>84.58</b>	<b>Lathes (including turning centres) for removing metal:</b>		
	- Horizontal lathes:		
8458.11.00	- - Numerically controlled	3%	7%
8458.19.00	- - Other	3%	7%
	- Other lathes:		
8458.91.00	- - Numerically controlled	3%	7%
8458.99.00	- - Other	3%	7%
<b>84.59</b>	<b>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58:</b>		
8459.10.00	- Way-type unit head machines	3%	7%
	- Other drilling machines:		
8459.21.00	- - Numerically controlled	3%	7%
8459.29.00	- - Other	3%	7%
	- Other boring-milling machines:		
8459.31.00	- - Numerically controlled	3%	7%
8459.39.00	- - Other	3%	7%
8459.40.00	- Other boring machines	3%	7%
	- Milling machines, knee-type:		
8459.51.00	- - Numerically controlled	3%	7%
8459.59.00	- - Other	3%	7%
	- Other milling machines:		
8459.61.00	- - Numerically controlled	3%	7%
8459.69.00	- - Other	3%	7%
8459.70.00	- Other threading or tapping machines	3%	7%
<b>84.60</b>	<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61:</b>		
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.11.00	- - Numerically controlled	3%	7%
8460.19.00	- - Other	3%	7%
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.21.00	- - Numerically controlled	3%	7%
8460.29.00	- - Other	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8460.31.00	- Sharpening (tool or cutter grinding) machines:		
8460.39.00	- - Numerically controlled	3%	7%
8460.40.00	- - Other	3%	7%
8460.40.00	- Honing or lapping machines	3%	7%
8460.90.00	- Other	3%	7%
<b>84.61</b>	<b>Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included:</b>		
8461.20.00	- Shaping or slotting machines	3%	7%
8461.30.00	- Broaching machines	3%	7%
8461.40.00	- Gear cutting, gear grinding or gear finishing machines	3%	7%
8461.50.00	- Sawing or cutting-off machines	3%	7%
8461.90	- Other:		
8461.90.10	- - Planing machines	3%	7%
8461.90.90	- - Other	3%	7%
<b>84.62</b>	<b>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:</b>		
8462.10.00	- Forging or die-stamping machines (including presses) and hammers	3%	7%
8462.21.00	- Bending, folding, straightening or flattening machines (including presses):		
8462.29.00	- - Numerically controlled	3%	7%
8462.29.00	- - Other	3%	7%
8462.31.00	- Shearing machines (including presses), other than combined punching and shearing machines:		
8462.39.00	- - Numerically controlled	3%	7%
8462.39.00	- - Other	3%	7%
8462.41.00	- Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.49.00	- - Numerically controlled	3%	7%
8462.49.00	- - Other	3%	7%
8462.91.00	- Other:		
8462.91.00	- - Hydraulic presses	3%	7%
8462.99.00	- - Other	3%	7%
<b>84.63</b>	<b>Other machine-tools for working metal or cermets, without removing material:</b>		
8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like	3%	7%
8463.20.00	- Rolling machines for making threads	3%	7%
8463.30	- Machines for working wire:		
8463.30.10	- - For making nails	FREE	7%
8463.30.90	- - Other	3%	7%
8463.90.00	- Other	3%	7%
<b>84.64</b>	<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:</b>		
8464.10.00	- Sawing machines	FREE	7%
8464.20.00	- Grinding or polishing machines	FREE	7%
8464.90.00	- Other	FREE	7%
<b>84.65</b>	<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials:</b>		
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	3%	7%
8465.10.00	- Other:		
8465.91.00	- - Sawing machines	3%	7%
8465.92.00	- - Planing, milling or moulding (by cutting) machines	3%	7%
8465.93.00	- - Grinding or polishing machines	3%	7%
8465.94.00	- - Bending or assembling machines	3%	7%
8465.95.00	- - Shaping or slotting machines	3%	7%
8465.96.00	- - Splitting, slicing or paring machines	3%	7%
8465.99.00	- - Other	3%	7%
<b>84.66</b>	<b>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:</b>		
8466.10.00	- Tool holders and self-opening dieheads	3%	7%
8466.20.00	- Work holders	3%	7%
8466.30.00	- Dividing heads and other special attachments for machine-tools	3%	7%
8466.30.00	- Other:		
8466.91.00	- - For machines of heading 8464	3%	7%
8466.92.00	- - For machines of heading 8465	3%	7%
8466.93.00	- - For machines of headings 8456 to 8461	3%	7%
8466.94.00	- - For machines of heading 8462 or 8463	3%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.67</b>	<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:</b>		
	- Pneumatic:		
8467.11.00	- - Rotary type (including combined rotary-percussion)	10%	7%
8467.19.00	- - Other	10%	7%
	- Powered by electric motor:		
8467.21.00	- - Drills of all kinds	10%	7%
8467.22.00	- - Chain saws	10%	7%
8467.29.00	- - Other	10%	7%
	- Other tools:		
8467.81.00	- - Chain saws	10%	7%
8467.89.00	- - Other	10%	7%
	- Parts:		
8467.91.00	- - Of chain saws	10%	7%
8467.92.00	- - Of pneumatic tools	10%	7%
8467.99.00	- - Other	10%	7%
<b>84.68</b>	<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances:</b>		
8468.10.00	- Hand-held blow pipes	3%	7%
8468.20.00	- Other gas-operated machinery and apparatus	3%	7%
8468.80.00	- Other machinery and apparatus	3%	7%
8468.90.00	- Parts	3%	7%
<b>8469.00</b>	<b>Typewriters other than printers of heading 84.43; word-processing machines:</b>		
8469.00.10	- Automatic typewriters and word-processing machines	3%	7%
8469.00.20	- Other typewriters, whether or not electric	10%	7%
<b>84.70</b>	<b>Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers:</b>		
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	5%	7%
	- Other electronic calculating machines:		
8470.21	- - Incorporating a printing device:		
8470.21.10	- - - With battery charger circuit	10%	7%
8470.21.90	- - - Other	5%	7%
8470.29	- - Other:		
8470.29.10	- - - With battery charger circuit	10%	7%
8470.29.90	- - - Other	15%	7%
8470.30.00	- Other calculating machines	15%	7%
8470.50	- Cash registers:		
8470.50.10	- - Fiscal type	5%	7%
8470.50.90	- - Other	15%	7%
8470.90.00	- Other	15%	7%
<b>84.71</b>	<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:</b>		
8471.30	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:		
8471.30.10	- - Of a CIF value not exceeding B/1,000.00 each	FREE	7%
8471.30.90	- - Other	5%	7%
	- Other digital automatic data processing machines:		
8471.41	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:		
8471.41.10	- - - Of a CIF value not exceeding B/1,000.00 each	FREE	7%
8471.41.90	- - - Other	5%	7%
8471.49	- - Other, presented in the form of systems:		
8471.49.10	- - - Of a CIF value not exceeding B/1,000.00 each	FREE	7%
8471.49.90	- - - Other	5%	7%
8471.50	- Digital processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units:		
8471.50.10	- - Of a CIF value not exceeding B/1,000.00 each	FREE	7%
8471.50.90	- - Other	5%	7%
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	5%	7%
8471.70.00	- Storage units	5%	7%
8471.80.00	- Other digital automatic data processing machines	5%	7%
8471.90.00	- Other	5%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.72</b>	<b>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):</b>		
8472.10.00	- Duplicating machines	15%	7%
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	15%	7%
8472.90	- Other:		
8472.90.10	- - Automatic banknote dispensers (automatic tellers)	5%	7%
8472.90.90	- - Other	10%	7%
<b>84.73</b>	<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72:</b>		
8473.10	- Parts and accessories of the machines of heading 8469:		
8473.10.10	- - For Tariff subheadings 8469 00 10 and 8469 00 20	3%	7%
8473.10.90	- - Other	15%	7%
	- Parts and accessories of the machines of heading 8470:		
8473.21.00	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	10%	7%
8473.29.00	- - Other	3%	7%
8473.30.00	- Parts and accessories of the machines of heading 84.71	FREE	7%
8473.40.00	- Parts and accessories of the machines of heading 84.72	FREE	7%
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 8469 to 8472	15%	7%
<b>84.74</b>	<b>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:</b>		
8474.10.00	- Sorting, screening, separating or washing machines	3%	7%
8474.20.00	- Crushing or grinding machines	3%	7%
	- Mixing or kneading machines:		
8474.31.00	- - Concrete or mortar mixers	3%	7%
8474.32.00	- - Machines for mixing mineral substances with bitumen	3%	7%
8474.39.00	- - Other	3%	7%
8474.80.00	- Other machinery	3%	7%
8474.90.00	- Parts	3%	7%
<b>84.75</b>	<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:</b>		
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	FREE	7%
	- Machines for manufacturing or hot working glass or glassware:		
8475.21.00	- - Machines for making optical fibres and preforms thereof	FREE	7%
8475.29.00	- - Other	FREE	7%
8475.90.00	- Parts	3%	7%
<b>84.76</b>	<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:</b>		
	- Automatic beverage-vending machines:		
8476.21.00	- - Incorporating heating or refrigerating devices	15%	7%
8476.29.00	- - Other	15%	7%
	- Other:		
8476.81.00	- - Incorporating heating or refrigerating devices	15%	7%
8476.89.00	- - Other	15%	7%
8476.90.00	- Parts	15%	7%
<b>84.77</b>	<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter:</b>		
8477.10.00	- Injection-moulding machines	3%	7%
8477.20.00	- Extruders	3%	7%
8477.30.00	- Blow moulding machines	3%	7%
8477.40.00	- Vacuum moulding machines and other thermoforming machines	3%	7%
	- Other machinery for moulding or otherwise forming:		
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	3%	7%
	- - Other	3%	7%
8477.59.00	- Other machinery	3%	7%
8477.80.00	- Other machinery	3%	7%
8477.90.00	- Parts	3%	7%
<b>84.78</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:</b>		
8478.10.00	- Machinery	3%	7%
8478.90.00	- Parts	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>84.79</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:</b>		
8479.10.00	- Machinery for public works, building or the like	10%	7%
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	3%	7%
8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	3%	7%
8479.40.00	- Rope- or cable-making machines	3%	7%
8479.50.00	- Industrial robots, not elsewhere specified or included	3%	7%
8479.60.00	- Evaporative air coolers	10%	7%
	- Other machines and mechanical appliances:		
8479.81.00	- - For treating metal, including electric wire coil-winders	3%	7%
8479.82	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines:		
8479.82.10	- - - Machinery for given industries	3%	7%
8479.82.20	- - - Other machinery of general use	FREE	7%
8479.82.90	- - - Other	3%	7%
8479.89	- - Other:		
8479.89.10	- - - Air humidifiers or dehumidifiers	3%	7%
8479.89.20	- - - Bubble towers	FREE	7%
8479.89.30	- - - Floor polishers	3%	7%
8479.89.40	- - - Refuse compactors	FREE	7%
8479.89.80	- - - Other machinery of general use	FREE	7%
8479.89.90	- - - Other	3%	7%
8479.90.00	- Parts	3%	7%
<b>84.80</b>	<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:</b>		
8480.10.00	- Moulding boxes for metal foundry	3%	7%
8480.20.00	- Mould bases	3%	7%
8480.30.00	- Moulding patterns	3%	7%
	- Moulds for metal or metal carbides:		
8480.41.00	- - Injection or compression types	3%	7%
8480.49.00	- - Other	3%	7%
8480.50.00	- Moulds for glass	3%	7%
8480.60	- Moulds for mineral materials:		
8480.60.10	- - Moulds for moulding concrete, cement or mortar	3%	7%
8480.60.90	- - Other	3%	7%
	- Moulds for rubber or plastics:		
8480.71.00	- - Injection or compression types	3%	7%
8480.79.00	- - Other	3%	7%
<b>84.81</b>	<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:</b>		
8481.10.00	- Pressure-reducing valves	FREE	7%
8481.20	- Valves for oleohydraulic or pneumatic transmissions:		
8481.20.10	- - For pneumatic tyres and inner tubes for vehicles	10%	7%
8481.20.90	- - Other	3%	7%
8481.30.00	- Check valves	FREE	7%
8481.40.00	- Safety or relief valves	FREE	7%
8481.80	- Other appliances:		
8481.80.10	- - Taps	10%	7%
8481.80.20	- - Other valves	FREE	7%
8481.80.90	- - Other	3%	7%
8481.90.00	- Parts	FREE	7%
<b>84.82</b>	<b>Ball or roller bearings:</b>		
8482.10.00	- Ball bearings	3%	7%
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	3%	7%
8482.30.00	- Spherical roller bearings	3%	7%
8482.40.00	- Needle roller bearings	3%	7%
8482.50.00	- Other cylindrical roller bearings	3%	7%
8482.80.00	- Other, including combined ball/roller bearings	3%	7%
	- Parts:		
8482.91.00	- - Balls, needles and rollers	3%	7%
8482.99.00	- - Other	3%	7%
<b>84.83</b>	<b>Transmission shafts (including cam shafts and crank shafts) and cranks, bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):</b>		
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:		
8483.10.10	- - For marine use	5%	7%
8483.10.90	- - Other	FREE	7%
8483.20.00	- Bearing housings, incorporating ball or roller bearings	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10%	7%
8483.40.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	3%	7%
8483.50.00	- Flywheels and pulleys, including pulley blocks	10%	7%
8483.60.00	- Clutches and shaft couplings (including universal joints)	10%	7%
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	10%	7%
<b>84.84</b>	<b>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals:</b>		
8484.10.00	- Gaskets and similar joints of metal sheeting	FREE	7%
8484.20.00	- Mechanical seals	FREE	7%
8484.90.00	- Other	FREE	7%
<b>84.86</b>	<b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 C) to this Chapter; parts and accessories:</b>		
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	3%	7%
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or electronic integrated circuits	3%	7%
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	3%	7%
8486.40.00	- Machines and apparatus specified in Note 9 C) to this Chapter	3%	7%
8486.90.00	- Parts and accessories	3%	7%
<b>84.87</b>	<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:</b>		
8487.10.00	- Ships' or boats' propellers and blades therefor	5%	7%
8487.90	- Other:		
8487.90.10	- - Seal rings	FREE	7%
8487.90.90	- - Other	3%	7%

**CHAPTER 85**  
**ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;**  
**SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS**  
**AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

**NOTES**

1. This Chapter does not cover:
  - a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads and other electrically warmed articles worn on or about the person;
  - b) articles of glass of heading 7011;
  - c) machines and apparatus of heading 8486;
  - d) vacuum apparatus of a kind used for medical, surgical, dental or veterinary purposes (Chapter 90); or
  - e) electrically heated furniture of Chapter 94.
2. Headings 8501 to 8504 do not apply to goods described in heading 8511, 8512, 8540, 8541 or 8542. However, metal tank mercury arc rectifiers remain classified in heading 8504.
3. Heading 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
  - a) floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
  - b) other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 8414), centrifugal clothes-driers (heading 8421), dish washing machines (heading 8422), household washing machines (heading 8450), roller or other ironing machines (heading 8420 or 8451), sewing machines (heading 8452), electric scissors (heading 8467) or to electro-thermic appliances (heading 8516).
4. For the purposes of heading 8523:
  - a) "solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E<sup>2</sup>PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
  - b) the term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a micro-processor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnet stripe or an embedded antenna but do not contain any other active or passive circuit elements.
5. For the purposes of heading 8534, "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).  
 The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.  
 Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 8542.
6. For the purposes of heading 8536, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
7. Heading 8537 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 8443).
8. For the purposes of headings 8541 and 8542:
  - a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
  - b) "Electronic integrated circuits" are:
    - i) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
    - ii) hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
    - iii) multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in the Nomenclature, except in the case of heading 8523, which might cover them by reference to, in particular, their function.
9. For the purposes of heading 8548, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

**SUBHEADING NOTE**

1. Subheading 8527 12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

**ADDITIONAL NOTES**

1. The expression “unassembled or disassembled apparatus” of subdivisions 8516.10.11 and 8516.10.21 shall be taken to mean the following parts for assembly: temperature regulator, fuses, electronic board holder, integrated circuits and the other electrical parts.
2. In accordance with Act No. 61, 26 December 2002 (Official Gazette No. 24.708, 27 December 2002), recorded media which have been recognized as educational by the Ministry of Education, shall be exempt from payment of I.T.B.M.S.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>85.01</b>	<b>Electric motors and generators (excluding generating sets):</b>		
8501.10.00	- Motors of an output not exceeding 37.5 W	3%	7%
8501.20.00	- Universal AC/DC motors of an output exceeding 37.5 W	3%	7%
	- Other DC motors; DC generators:		
8501.31	- - For a power handling capacity not exceeding 750 W:		
8501.31.10	- - - DC generators	3%	7%
8501.31.20	- - - Motors	3%	7%
8501.32	- - Of an output exceeding 750 W but not exceeding 75 kW:		
8501.32.10	- - - DC generators	3%	7%
8501.32.20	- - - Motors	3%	7%
8501.33	- - Of an output exceeding 75 kW but not exceeding 375 kW:		
8501.33.10	- - - DC generators	3%	7%
8501.33.20	- - - Motors	3%	7%
8501.34	- - Of an output exceeding 375 kW:		
8501.34.10	- - - DC generators	3%	7%
8501.34.20	- - - Motors	3%	7%
8501.40.00	- Other AC motors, single-phase	3%	7%
	- Other AC motors, multi-phase:		
8501.51.00	- - Of an output not exceeding 750 W	3%	7%
8501.52.00	- - Of an output exceeding 750 W but not exceeding 75 kW	3%	7%
8501.53.00	- - Of an output exceeding 75 kW	3%	7%
	- AC generators (alternators):		
8501.61.00	- - Of an output not exceeding 75 kVA	3%	7%
8501.62.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	3%	7%
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	3%	7%
8501.64.00	- - Of an output exceeding 750 kVA	3%	7%
<b>85.02</b>	<b>Electric generating sets and rotary converters:</b>		
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11.00	- - Of an output not exceeding 75 kVA	3%	7%
8502.12.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	3%	7%
8502.13.00	- - Of an output exceeding 375 kVA	3%	7%
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	10%	7%
	- Other generating sets:		
8502.31.00	- - Wind-powered	10%	7%
8502.39.00	- - Other	10%	7%
8502.40.00	- Electric rotary converters	3%	7%
<b>8503.00.00</b>	<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02</b>	3%	7%
<b>85.04</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors:</b>		
8504.10.00	- Ballasts for discharge lamps or tubes	3%	7%
	- Liquid dielectric transformers:		
8504.21.00	- - Having a power handling capacity not exceeding 650 kVA	3%	7%
8504.22.00	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	3%	7%
8504.23.00	- - Having a power handling capacity exceeding 10,000 kVA	3%	7%
	- Other transformers:		
8504.31.00	- - Having a power handling capacity not exceeding 1 kVA	3%	7%
8504.32.00	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	3%	7%
8504.33.00	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3%	7%
8504.34.00	- - Having a power handling capacity exceeding 500 kVA	3%	7%
8504.40	- Static converters:		
8504.40.10	- - Stabilised power supplies for automatic data processing machines or other office machines	5%	7%
8504.40.90	- - Other	5%	7%
8504.50.00	- Other inductors	15%	7%
8504.90.00	- Parts	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>85.05</b>	<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:</b>		
	- Permanent magnets and articles intended to become permanent magnets after magnetization:		
8505.11.00	- - Of metal	15%	7%
8505.19.00	- - Other	15%	7%
8505.20.00	- Electro-magnetic couplings, clutches and brakes	10%	7%
8505.90	- Other, including parts:		
8505.90.10	- - Electro-magnetic lifting heads	10%	7%
8505.90.90	- - Other	15%	7%
<b>85.06</b>	<b>Primary cells and primary batteries:</b>		
8506.10	- Manganese dioxide:		
	- - Having an external volume not exceeding 300 cm <sup>3</sup> :		
8506.10.11	- - - For hearing aids	FREE	7%
8506.10.19	- - - Other	5%	7%
8506.10.20	- - Having an external volume exceeding 300 cm <sup>3</sup>	5%	7%
8506.30	- Mercuric oxide:		
	- - Having an external volume not exceeding 300 cm <sup>3</sup> :		
8506.30.11	- - - For hearing aids	FREE	7%
8506.30.19	- - - Other	5%	7%
8506.30.20	- - Having an external volume exceeding 300 cm <sup>3</sup>	5%	7%
8506.40	- Silver oxide:		
	- - Having an external volume not exceeding 300 cm <sup>3</sup> :		
8506.40.11	- - - For hearing aids	FREE	7%
8506.40.19	- - - Other	5%	7%
8506.40.20	- - Having an external volume exceeding 300 cm <sup>3</sup>	5%	7%
8506.50	- Lithium:		
	- - Having an external volume not exceeding 300 cm <sup>3</sup> :		
8506.50.11	- - - For hearing aids	FREE	7%
8506.50.19	- - - Other	5%	7%
8506.50.20	- - Having an external volume exceeding 300 cm <sup>3</sup>	5%	7%
8506.60	- Air-zinc:		
	- - Having an external volume not exceeding 300 cm <sup>3</sup> :		
8506.60.11	- - - For hearing aids	FREE	7%
8506.60.19	- - - Other	5%	7%
8506.60.20	- - Having an external volume exceeding 300 cm <sup>3</sup>	5%	7%
8506.80	- Other primary cells and primary batteries:		
	- - Having an external volume not exceeding 300 cm <sup>3</sup> :		
8506.80.11	- - - For hearing aids	FREE	7%
8506.80.19	- - - Other	5%	7%
8506.80.20	- - Having an external volume exceeding 300 cm <sup>3</sup>	5%	7%
8506.90.00	- Parts	5%	7%
<b>85.07</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square):</b>		
8507.10.00	- Lead-acid, of a kind used for starting piston engines	15%	7%
8507.20.00	- Other lead-acid accumulators	15%	7%
8507.30.00	- Nickel-cadmium	15%	7%
8507.40.00	- Nickel-iron	15%	7%
8507.80.00	- Other accumulators	15%	7%
8507.90.00	- Parts	3%	7%
<b>85.08</b>	<b>Vacuum cleaners:</b>		
	- Powered by electric motor:		
8508.11.00	- - Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 litres	15%	7%
8508.19	- - Other:		
8508.19.10	- - - Industrial	3%	7%
8508.19.90	- - - Other	15%	7%
8508.60	- Other vacuum cleaners:		
8508.60.10	- - Industrial	3%	7%
8508.60.90	- - Other	10%	7%
8508.70	- Parts:		
8508.70.10	- - For industrial vacuum cleaners	3%	7%
8508.70.90	- - Other	15%	7%
<b>85.09</b>	<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508:</b>		
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	5%	7%
8509.80	- Other appliances:		
	- - Appliances weighing not more than 20 kg:		
8509.80.11	- - - Slicers for meat, cheese, etc.	5%	7%
8509.80.12	- - - Electric tooth brushes	5%	7%
8509.80.19	- - - Other	5%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8509.80.91	- - Other:		
8509.80.92	--- Floor polishers of the household type	15%	7%
8509.80.99	--- Kitchen waste disposers	10%	7%
8509.90.00	--- Other	5%	7%
8509.90.00	- Parts	15%	7%
<b>85.10</b>	<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:</b>		
8510.10.00	- Shavers	10%	7%
8510.20	- Hair clippers:		
8510.20.10	-- Animal shearing appliances	15%	7%
8510.20.90	-- Other	15%	7%
8510.30.00	- Hair-removing appliances	5%	7%
8510.90	- Parts:		
8510.90.10	-- For shaving appliances	10%	7%
8510.90.20	-- For animal shearing appliances	15%	7%
8510.90.90	-- Other	15%	7%
<b>85.11</b>	<b>Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:</b>		
8511.10.00	- Sparking plugs	5%	7%
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	5%	7%
8511.30.00	- Distributors; ignition coils	5%	7%
8511.40	- Starter motors and dual purpose starter-generators:		
8511.40.10	-- 32-volt	5%	7%
8511.40.90	-- Other	5%	7%
8511.50	- Other generators:		
8511.50.10	-- Marine alternators	5%	7%
8511.50.90	-- Other	5%	7%
8511.80.00	- Other machinery, plant and equipment	5%	7%
8511.90	- Parts:		
8511.90.10	-- For marine alternators and 32-volt starter motors	5%	7%
8511.90.90	-- Other	10%	7%
<b>85.12</b>	<b>Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:</b>		
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	10%	7%
8512.20.00	- Other lighting or visual signalling equipment	10%	7%
8512.30.00	- Sound signalling equipment	10%	7%
8512.40.00	- Windscreen wipers, defrosters and demisters	10%	7%
8512.90.00	- Parts	10%	7%
<b>85.13</b>	<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512:</b>		
8513.10.00	- Lamps	10%	7%
8513.90.00	- Parts	15%	7%
<b>85.14</b>	<b>Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss:</b>		
8514.10	- Resistance heated furnaces and ovens:		
8514.10.10	-- For ceramics	10%	7%
8514.10.90	-- Other	3%	7%
8514.20	- Furnaces and ovens functioning by induction or dielectric loss:		
8514.20.10	-- For ceramics	10%	7%
8514.20.90	-- Other	3%	7%
8514.30	- Other furnaces and ovens:		
8514.30.10	-- For ceramics	10%	7%
8514.30.90	-- Other	3%	7%
8514.40	- Other equipment for the heat treatment of materials by induction or dielectric loss:		
8514.40.10	-- For ceramics	10%	7%
8514.40.90	-- Other	3%	7%
8514.90.00	- Parts	3%	7%
<b>85.15</b>	<b>Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:</b>		
8515.11.00	- Brazing or soldering machines and apparatus:		
8515.11.00	-- Soldering irons and guns	3%	7%
8515.19.00	-- Other	3%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8515.21.00	- Machines and apparatus for resistance welding of metal:	3%	7%
8515.29.00	- - Fully or partly automatic	3%	7%
	- - Other		
8515.31.00	- Machines and apparatus for arc (including plasma arc) welding of metals:	3%	7%
8515.39.00	- - Fully or partly automatic	3%	7%
8515.80.00	- - Other	3%	7%
8515.90.00	- Other machines and apparatus	3%	7%
	- Parts	3%	7%
<b>85.16</b>	<b>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair driers, hair curlers, curling tong heaters) and hand driers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545:</b>		
8516.10	- Electric instantaneous or storage water heaters and immersion heaters:		
	- - Electric instantaneous or storage water heaters:		
8516.10.11	- - - Unassembled or disassembled	5%	7%
8516.10.19	- - - Other	15%	7%
	- - Electric immersion heaters:		
8516.10.21	- - - Unassembled or disassembled	5%	7%
8516.10.29	- - - Other	15%	7%
	- Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00	- - Storage heating radiators	15%	7%
8516.29.00	- - Other	15%	7%
	- Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31	- - Hair driers:		
8516.31.10	- - - Portable	10%	7%
8516.31.90	- - - Other	10%	7%
8516.32	- - Other hair-dressing apparatus:		
8516.32.10	- - - Portable	10%	7%
8516.32.90	- - - Other	10%	7%
8516.33.00	- - Hand-drying apparatus	15%	7%
8516.40.00	- Electric smoothing irons	5%	7%
8516.50.00	- Microwave ovens	10%	7%
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
8516.60.10	- - Other ovens and roasters	10%	7%
8516.60.90	- - Other	10%	7%
	- Other electro-thermic appliances:		
8516.71.00	- - Coffee or tea-makers	10%	7%
8516.72.00	- - Toasters	10%	7%
8516.79.00	- - Other	10%	7%
8516.80	- Electric heating resistors:		
8516.80.10	- - For electric smoothing irons	10%	7%
8516.80.90	- - Other	15%	7%
8516.90	- Parts:		
8516.90.10	- - For electric smoothing irons	15%	7%
8516.90.90	- - Other	15%	7%
<b>85.17</b>	<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528:</b>		
	- Telephone sets, including telephones for cellular networks or for other wireless networks:		
8517.11.00	- - Line telephone sets with cordless handsets	5%	7%
8517.12.00	- - Telephones for cellular networks or for other wireless networks	5%	7%
8517.18.00	- - Other	5%	7%
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517.61.00	- - Base stations	5%	7%
8517.62	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:		
8517.62.10	- - - Teleprinters	10%	7%
8517.62.90	- - - Other	5%	7%
8517.69.00	- - Other	5%	7%
8517.70	- Parts:		
8517.70.10	- - Other parts and accessories of the machines of heading 8471	3%	7%
8517.70.90	- - Other	5%	7%
<b>85.18</b>	<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:</b>		
8518.10.00	- Microphones and stands therefor	5%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8518.21.00	- Loudspeakers, whether or not mounted in their enclosures:		
8518.22.00	- - Single loudspeakers, mounted in their enclosures	10%	7%
8518.29.00	- - Multiple loudspeakers, mounted in the same enclosure	5%	7%
8518.30.00	- - Other	5%	7%
8518.40.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	10%	7%
8518.50	- Audio-frequency electric amplifiers	5%	7%
8518.50.10	- Electric sound amplifier sets:		
8518.50.90	- - Cinematographic	15%	7%
8518.90.00	- - Other	10%	7%
8518.90.00	- Parts	10%	7%
<b>85.19</b>	<b>Sound recording or reproducing apparatus:</b>		
8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	10%	7%
8519.30.00	- Turntables (record-decks)	10%	7%
8519.50.00	- Telephone answering machines	10%	7%
8519.81	- Other apparatus:		
8519.81.11	- - With magnetic, optical or semiconductor medium:		
8519.81.12	- - - With magnetic medium:		
8519.81.13	- - - - Sound reproducers, cassette type	10%	7%
8519.81.19	- - - - Sound reproducers, other than cassette type	5%	7%
8519.81.90	- - - - Sound recorders and reproducers, digital or cassette type	5%	7%
8519.89.00	- - - - Other	10%	7%
8519.89.00	- - Other	10%	7%
<b>85.21</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner:</b>		
8521.10.00	- Magnetic tape-type	5%	7%
8521.90.00	- Other	5%	7%
<b>85.22</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521:</b>		
8522.10.00	- Pick-up cartridges	15%	7%
8522.90	- Other:		
8522.90.10	- - Furniture	15%	7%
8522.90.90	- - Other	10%	7%
<b>85.23</b>	<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:</b>		
8523.21	- Magnetic media:		
8523.21.10	- - Cards incorporating a magnetic stripe:		
8523.21.90	- - - Unrecorded	5%	7%
8523.29	- - Other:		
8523.29.10	- - - Unrecorded	15%	7%
8523.29.21	- - - Magnetic tape for reproducing phenomena other than sound or image, recorded:		
8523.29.29	- - - - For automatic data processing machines	5%	7%
8523.29.31	- - - - Other	10%	7%
8523.29.32	- - - - Other magnetic tape, recorded:		
8523.29.33	- - - - For sound recording only, educational	FREE	-
8523.29.34	- - - - Other, recorded media only	10%	7%
8523.29.35	- - - - For automatic data processing machines, educational	10%	-
8523.29.36	- - - - Other, for automatic data processing machines	10%	7%
8523.29.37	- - - - Other, educational	15%	-
8523.29.38	- - - - Video tape, other than educational	5%	7%
8523.29.39	- - - - Video tape, educational	5%	-
8523.29.40	- - - - Other	15%	7%
8523.40	- Optical media:		
8523.40.10	- - Unrecorded	5%	7%
8523.40.21	- - For reproducing phenomena other than sound or image, recorded:		
8523.40.29	- - - For automatic data processing machines	5%	7%
8523.40.31	- - - Other	15%	7%
8523.40.39	- - For reproducing sound only, recorded:		
8523.40.41	- - - Educational	FREE	-
8523.40.42	- - - Other	15%	7%
8523.40.43	- - Other for automatic data processing machines, recorded:		
8523.40.44	- - - Entertainment programs	15%	7%
8523.40.45	- - - Other programs, other than educational	5%	7%
8523.40.46	- - - Educational programs	5%	-
8523.40.47	- - - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8523.40.91	-- Other, recorded:		
8523.40.92	--- DVDs, educational	5%	-
8523.40.93	--- DVDs	5%	7%
8523.40.99	--- Other, educational	15%	-
	--- Other	15%	7%
	- Semiconductor media:		
8523.51	-- Solid-state non-volatile storage devices:		
8523.51.10	--- Unrecorded	5%	7%
8523.51.90	--- Other	15%	7%
8523.52	-- "Smart cards":		
8523.52.10	--- Unrecorded	10%	7%
8523.52.90	--- Other	10%	7%
8523.59	-- Other:		
8523.59.10	--- Unrecorded	5%	7%
8523.59.90	--- Other	15%	7%
8523.80	- Other:		
8523.80.10	-- Unrecorded	5%	7%
	-- For reproducing phenomena other than sound or image, recorded:		
8523.80.21	--- For automatic data processing machines	5%	7%
8523.80.29	--- Other	15%	7%
	-- Gramophone records, recorded:		
8523.80.31	--- Long playing records	15%	7%
8523.80.32	--- Educational records	FREE	-
8523.80.39	--- Other records	10%	7%
8523.80.40	-- Moulds and matrices, recorded	15%	7%
	-- For automatic data processing machines, recorded:		
8523.80.51	--- Entertainment programs	15%	7%
8523.80.52	--- Other programs, other than educational	5%	7%
8523.80.53	--- Educational programs	5%	-
8523.80.59	--- Other	3%	7%
	-- Other, recorded:		
8523.80.91	--- Educational	15%	-
8523.80.99	--- Other	5%	7%
<b>85.25</b>	<b>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras:</b>		
8525.50	- Transmission apparatus:		
8525.50.10	-- For radio broadcasting stations	FREE	7%
8525.50.20	-- For television	15%	7%
8525.50.30	-- For amateur radio operators	10%	7%
8525.50.90	-- Other	5%	7%
8525.60	- Transmission apparatus incorporating reception apparatus:		
8525.60.10	-- For radio broadcasting stations	FREE	7%
8525.60.20	-- For television broadcasting stations	15%	7%
8525.60.30	-- For amateur radio operators	5%	7%
8525.60.90	-- Other	5%	7%
8525.80.00	- Television cameras, digital cameras and video camera recorders	5%	7%
<b>85.26</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:</b>		
8526.10.00	- Radar apparatus	15%	7%
	- Other:		
8526.91.00	-- Radio navigational aid apparatus	15%	7%
8526.92.00	-- Radio remote control apparatus	15%	7%
<b>85.27</b>	<b>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:</b>		
	- Radio-broadcast receivers capable of operating without an external source of power:		
8527.12.00	-- Pocket-size radio cassette-players	5%	7%
8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	10%	7%
8527.19.00	-- Other	5%	7%
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
8527.21.00	-- Combined with sound recording or reproducing apparatus	5%	7%
8527.29.00	-- Other	10%	7%
	- Other:		
8527.91	-- Combined with sound recording or reproducing apparatus:		
8527.91.10	--- For radio broadcasting stations	FREE	7%
8527.91.90	--- Other	5%	7%
8527.92.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	10%	7%
8527.99.00	-- Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>85.28</b>	<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>		
	- Cathode ray tube monitors:		
8528.41.00	- - Of a kind solely or principally used in an automatic data processing system of heading 8471	5%	7%
8528.49.00	- - Other	5%	7%
	- Other monitors:		
8528.51.00	- - Of a kind solely or principally used in an automatic data processing system of heading 8471	5%	7%
8528.59.00	- - Other	5%	7%
	- Projectors:		
8528.61.00	- - Of a kind solely or principally used in an automatic data processing system of heading 8471	5%	7%
8528.69.00	- - Other	5%	7%
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528.71.00	- - Not designed to incorporate a video display or screen	5%	7%
8528.72.00	- - Other, colour	5%	7%
8528.73.00	- - Other, black and white or other monochrome	5%	7%
<b>85.29</b>	<b>Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:</b>		
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5%	7%
8529.90	- Other:		
	- - Furniture specially designed for the apparatus of headings 8525 to 8528:		
8529.90.11	- - - For radio broadcasting stations	5%	7%
8529.90.19	- - - Other	15%	7%
8529.90.90	- - Other	5%	7%
<b>85.30</b>	<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08):</b>		
8530.10.00	- Equipment for railways or tramways	15%	7%
8530.80.00	- Other equipment	15%	7%
8530.90.00	- Parts	15%	7%
<b>85.31</b>	<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530:</b>		
8531.10.00	- Burglar or fire alarms and similar apparatus	10%	7%
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	15%	7%
	- Other apparatus:		
8531.80	- - Telephone or telegraph bells	15%	7%
8531.80.10	- - Other electric bells, buzzers, door chimes, and the like	10%	7%
8531.80.20	- - Other luminous indicator panels	15%	7%
8531.80.30	- - Sirens	10%	7%
8531.80.40	- - Other	15%	7%
8531.80.90	- - Other	15%	7%
8531.90.00	- Parts	15%	7%
<b>85.32</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set):</b>		
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	3%	7%
	- Other fixed capacitors:		
8532.21.00	- - Of tantalum	3%	7%
8532.22.00	- - Aluminium electrolytic	10%	7%
8532.23.00	- - Ceramic dielectric, single layer	3%	7%
8532.24.00	- - Ceramic dielectric, multilayer	3%	7%
8532.25.00	- - Dielectric of paper or plastics	3%	7%
8532.29.00	- - Other	3%	7%
8532.30.00	- Variable or adjustable (pre-set) capacitors	3%	7%
8532.90.00	- Parts	3%	7%
<b>85.33</b>	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors:</b>		
8533.10.00	- Fixed carbon resistors, composition or film types	3%	7%
	- Other fixed resistors:		
8533.21.00	- - For a power handling capacity not exceeding 20 W	3%	7%
8533.29.00	- - Other	3%	7%
	- Wirewound variable resistors, including rheostats and potentiometers:		
8533.31.00	- - For a power handling capacity not exceeding 20 W	3%	7%
8533.39.00	- - Other	3%	7%
8533.40.00	- Other variable resistors, including rheostats and potentiometers	3%	7%
8533.90.00	- Parts	3%	7%
<b>8534.00.00</b>	<b>Printed circuits</b>	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>85.35</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1 000 volts:</b>		
8535.10.00	- Fuses	3%	7%
	- Automatic circuit breakers:		
8535.21.00	- - For a voltage of less than 72.5 kV	3%	7%
8535.29.00	- - Other	10%	7%
8535.30.00	- Switches and make-and-break switches	10%	7%
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	10%	7%
8535.90	- Other:		
8535.90.10	- - Junction boxes	10%	7%
8535.90.90	- - Other	10%	7%
<b>85.36</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage not exceeding 1 000 volts; connectors for optical fibres, optical fibre bundles or cables:</b>		
8536.10.00	- Fuses	10%	7%
8536.20.00	- Automatic circuit breakers	3%	7%
8536.30.00	- Other apparatus for protecting electrical circuits	10%	7%
	- Relays:		
8536.41.00	- - For a voltage not exceeding 60 V	3%	7%
8536.49.00	- - Other	3%	7%
8536.50.00	- Other switches	5%	7%
	- Lamp-holders, plugs and sockets:		
8536.61.00	- - Lamp-holders	10%	7%
8536.69.00	- - Other	10%	7%
8536.70	- Connectors for optical fibres, optical fibre bundles or cables:		
8536.70.10	- - Of plastics	6%	7%
8536.70.20	- - Of copper	15%	7%
8536.70.90	- - Other	10%	7%
8536.90	- Other apparatus:		
8536.90.10	- - Junction boxes	10%	7%
8536.90.90	- - Other	10%	7%
<b>85.37</b>	<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517:</b>		
8537.10.00	- For a voltage not exceeding 1 000 V	10%	7%
8537.20.00	- For a voltage exceeding 1 000 V	10%	7%
<b>85.38</b>	<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37:</b>		
8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	10%	7%
8538.90.00	- Other	5%	7%
<b>85.39</b>	<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:</b>		
8539.10.00	- Sealed beam lamp units	10%	7%
	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21.00	- - Tungsten halogen	10%	7%
8539.22.00	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	10%	7%
8539.29.00	- - Other	10%	7%
	- Discharge lamps, other than ultra-violet lamps:		
8539.31.00	- - Fluorescent, hot cathode	5%	7%
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	10%	7%
8539.39	- - Other:		
8539.39.10	- - - Other fluorescent lamps	5%	7%
8539.39.90	- - - Other	10%	7%
	- Ultra-violet or infra-red lamps; arc lamps:		
8539.41.00	- - Arc lamps	3%	7%
8539.49.00	- - Other	3%	7%
8539.90.00	- Parts	15%	7%
<b>85.40</b>	<b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):</b>		
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11.00	- - Colour	10%	7%
8540.12.00	- - Black-and-white or other monochrome	10%	7%
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	10%	7%
8540.50.00	- Data/graphic display tubes, black and white or other monochrome	10%	7%
8540.60.00	- Other cathode-ray tubes	10%	7%
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71.00	- - Magnetrons	10%	7%
8540.72.00	- - Klystrons	10%	7%
8540.79.00	- - Other	10%	7%
	- Other valves and tubes:		
8540.81.00	- - Receiver or amplifier valves and tubes	10%	7%
8540.89.00	- - Other	10%	7%
	- Parts:		
8540.91.00	- - Of cathode-ray tubes	10%	7%
8540.99.00	- - Other	10%	7%
<b>85.41</b>	<b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:</b>		
8541.10.00	- Diodes, other than photosensitive or light emitting diodes	10%	7%
	- Transistors, other than photosensitive transistors:		
8541.21.00	- - With a dissipation rate of less than 1 W	10%	7%
8541.29.00	- - Other	10%	7%
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	10%	7%
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	10%	7%
8541.50.00	- Other semiconductor devices	10%	7%
8541.60.00	- Mounted piezo-electric crystals	10%	7%
8541.90.00	- Parts	10%	7%
<b>85.42</b>	<b>Electronic integrated circuits:</b>		
	- Electronic integrated circuits:		
8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	10%	7%
8542.32.00	- - Memories	10%	7%
8542.33.00	- - Amplifiers	10%	7%
8542.39.00	- - Other	10%	7%
8542.90.00	- Parts	10%	7%
<b>85.43</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:</b>		
8543.10.00	- Particle accelerators	3%	7%
8543.20.00	- Signal generators	15%	7%
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	3%	7%
8543.70	- Other machines and apparatus:		
8543.70.10	- - Amplifiers for radio broadcasting transmitters	FREE	7%
8543.70.20	- - Remote controls for domestic appliances	15%	7%
8543.70.90	- - Other	15%	7%
8543.90	- Parts:		
8543.90.10	- - Of amplifiers for radio broadcasting transmitters	10%	7%
8543.90.20	- - For synchronisers	15%	7%
8543.90.30	- - Electronic microassemblies	10%	7%
8543.90.90	- - Other	15%	7%
<b>85.44</b>	<b>Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:</b>		
	- Winding wire:		
8544.11.00	- - Of copper	10%	7%
8544.19.00	- - Other	10%	7%
8544.20	- Co-axial cables and other co-axial electric conductors:		
8544.20.10	- - For computers	3%	7%
8544.20.90	- - Other	3%	7%
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10%	7%
	- Other electric conductors, for a voltage not exceeding 1 000 V:		
8544.42.00	- - Fitted with connectors	10%	7%
8544.49	- - Other:		
	- - - Telephone cables and wires:		
8544.49.11	- - - - Of copper, insulated with IN thermoplastics, whether or not plated or coated with tin with up to two pairs	15%	7%
8544.49.12	- - - - Copper clad steel insulated with thermoplastics for disconnection or connection with up to two pairs ("drop wire")	10%	7%
8544.49.19	- - - - Other	10%	7%
8544.49.20	- - - Flat copper cables insulated with thermoplastics, television aerial risers, with one pair	15%	7%
8544.49.30	- - - Electrode holder cable (for electric arc welding)	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
8544.49.40	- - - Wires, strands and cables of copper insulated with thermoplastics, suitable for use at temperatures up to 90°C with up to 4 conductors, other than wires and cables with transparent insulation	10%	7%
8544.49.90	- - - Other	10%	7%
8544.60	- Other electric conductors, for a voltage exceeding 1 000 V:		
8544.60.10	- - With connectors	10%	7%
	- - Other:		
8544.60.91	- - - Electrode holder cable (for electric arc welding)	3%	7%
8544.60.92	- - - Wires, strands and cables of copper insulated with thermoplastics suitable for use at temperatures of up to 90°C (194°F), for buildings, distribution and connection, with up to 4 conductors	10%	7%
8544.60.93	- - - Multiple pair control cables, whether or not with steel core	10%	7%
8544.60.99	- - - Other	10%	7%
8544.70.00	- Optical fibre cables	10%	7%
<b>85.45</b>	<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:</b>		
	- Electrodes:		
8545.11.00	- - Of a kind used for furnaces	3%	7%
8545.19.00	- - Other	15%	7%
8545.20.00	- Brushes	15%	7%
8545.90.00	- Other	15%	7%
<b>85.46</b>	<b>Electrical insulators of any material:</b>		
8546.10.00	- Of glass	15%	7%
8546.20.00	- Of ceramics	15%	7%
8546.90.00	- Other	15%	7%
<b>85.47</b>	<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:</b>		
8547.10.00	- Insulating fittings of ceramics	15%	7%
8547.20.00	- Insulating fittings of plastics	15%	7%
8547.90	- Other:		
8547.90.10	- - Tubes and their connecting pieces, of base metal, internally insulated	3%	7%
8547.90.90	- - Other	10%	7%
<b>85.48</b>	<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:</b>		
8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	10%	7%
8548.90	- Other:		
8548.90.10	- - Electronic microassemblies	10%	7%
8548.90.90	- - Other	5%	7%

## SECTION XVII

### VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

#### NOTES

1. This Section does not cover articles of heading 9503 or 9508, or bobsleighs, toboggans or the like of heading 9506.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanized rubber other than hard rubber (heading 4016);
  - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - c) articles of Chapter 82 (tools);
  - d) articles of heading 8306;
  - e) machines or apparatus of headings 8401 to 8479, or parts thereof; articles of heading 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading 8483;
  - f) electrical machinery or equipment (Chapter 85);
  - g) articles of Chapter 90;
  - h) articles of Chapter 91;
  - ij) arms (Chapter 93);
  - k) lamps or lighting fittings of heading 9405; or
  - l) brushes of a kind used as parts of vehicles (heading 9603).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
  - a) vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - b) amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - c) aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - a) in Chapter 86 if designed to travel on a guide-track (hovertrains);
  - b) in Chapter 87 if designed to travel over land or over both land and water;
  - c) in Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

## CHAPTER 86

### RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

#### NOTES

1. This Chapter does not cover:
  - a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);
  - b) railway or tramway track construction material of iron or steel of heading 7302; or
  - c) electrical signalling, safety or traffic control equipment of heading 8530.
2. Heading 8607 applies, *inter alia*, to:
  - a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - b) frames, underframes, bogies and bissel-bogies;
  - c) axle boxes; brake gear;
  - d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - e) coachwork.
3. Subject to the provisions of Note 1 above, heading 8608 applies, *inter alia*, to:
  - a) assembled track, turntables, platform buffers, loading gauges;
  - b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>86.01</b>	<b>Rail locomotives powered from an external source of electricity or by electric accumulators:</b>		
8601.10.00	- Powered from an external source of electricity	15%	7%
8601.20.00	- Powered by electric accumulators	15%	7%
<b>86.02</b>	<b>Other rail locomotives; locomotive tenders:</b>		
8602.10.00	- Diesel-electric locomotives	15%	7%
8602.90.00	- Other	15%	7%
<b>86.03</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604:</b>		
8603.10	- Powered from an external source of electricity:		
8603.10.10	- - With metal coachwork	15%	7%
8603.10.90	- - Other	15%	7%
8603.90	- Other:		
8603.90.10	- - With metal coachwork	15%	7%
8603.90.90	- - Other	15%	7%
<b>8604.00</b>	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles):</b>		
8604.00.10	- With metal coachwork	15%	7%
8604.00.90	- Other	15%	7%
<b>8605.00</b>	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604):</b>		
8605.00.10	- With metal coachwork	15%	7%
8605.00.90	- Other	15%	7%
<b>86.06</b>	<b>Railway or tramway goods vans and wagons, not self-propelled:</b>		
8606.10	- Tank wagons and the like:		
8606.10.10	- - With metal coachwork	15%	7%
8606.10.90	- - Other	15%	7%
8606.30	- Self-discharging vans and wagons, other than those of subheading 8606 10:		
8606.30.10	- - With metal coachwork	15%	7%
8606.30.90	- - Other	15%	7%
	- Other:		
8606.91	- - Covered and closed:		
8606.91.10	- - - With metal coachwork	15%	7%
8606.91.90	- - - Other	15%	7%
8606.92	- - Open, with non-removable sides of a height exceeding 60 cm:		
8606.92.10	- - - With metal coachwork	15%	7%
8606.92.90	- - - Other	15%	7%
8606.99	- - Other:		
8606.99.10	- - - With metal coachwork	15%	7%
8606.99.90	- - - Other	15%	7%
<b>86.07</b>	<b>Parts of railway or tramway locomotives or rolling-stock:</b>		
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11.00	- - Driving bogies and bissel-bogies	15%	7%
8607.12.00	- - Other bogies and bissel-bogies	15%	7%
8607.19.00	- - Other, including parts	15%	7%
	- Brakes and parts thereof:		
8607.21.00	- - Air brakes and parts thereof	15%	7%
8607.29.00	- - Other	15%	7%
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	15%	7%
	- Other:		
8607.91.00	- - Of locomotives	15%	7%
8607.99.00	- - Other	15%	7%
<b>8608.00.00</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing</b>	15%	7%
<b>8609.00</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport:</b>		
	- Tanker containers:		
8609.00.11	- - Of stainless steel for storing milk	3%	7%
8609.00.12	- - Other of metal, for the transport of liquids of a capacity exceeding 500 litres	15%	7%
8609.00.19	- - Other	15%	7%
8609.00.90	- Other	15%	7%

## CHAPTER 87

### VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

#### NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.  
Machines and working tools designed for fitting to tractors of heading 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 8702 to 8704, and not in heading 8706.
4. Heading 8712 includes all children's bicycles. Other children's cycles fall in heading 9503.

#### ADDITIONAL NOTES

1. For ease and accuracy of registration, vehicle importers are obliged to indicate in the customs declaration the brand, year of manufacture, model and model year, chassis number, the distance between the axles, any special accessories and whether the vehicle is new or used.
2. Goods of Tariff subheading 8710 00 00 are subject to import restrictions. The importer must present the permit issued by the competent authorities on import of such goods.
3. In accordance with the provisions of Article 28-A of Act No. 45 (1995), as amended by Article 143 of Act No. 8, 15 March 2010 (Official Gazette No. 26.489-A, 15 March 2010) the tariff subheadings for imports of road motor vehicles shall be subject to Selective Excise Duty at the rate indicated in the relevant column.  
Imports of electric or hybrid road motor vehicles of Tariff subheadings 8703 90 61 and 8703 90 69 shall not be subject to Selective Excise Duty until December 2012, however, from 1 January 2013 they shall be subject to a rate of five per cent (5%) of the declared CIF value.
4. Selective or general public passenger transport vehicles must have obtained an Operating Certificate issued by the National Authority for Land Transport and Transit.
5. Subject to additional note 1, in accordance with the provisions of the National Insurance Crime Bureau, the V.I.N. (vehicle identification number) system is the technical criteria used by the Directorate General of Customs to determine the description and age (for identification purposes) with which American specification motor vehicles must be declared and assessed at all customs destinations. In the event that a vehicle coming from a factory is not identified using the V.I.N. system, for the purposes of determining the vehicle's age, the model year thereof must never be declared as a date exceeding two hundred and ten (210) calendar days from the date on which the vehicle was manufactured.

CODE	Description of Goods	CUSTOMS DUTY	SED	ITBMS
<b>87.01</b>	<b>Tractors (other than tractors of heading 87.09):</b>			
8701.10.00	- Pedestrian controlled tractors	FREE	-	7%
8701.20	- Road tractors for semi-trailers:			
8701.20.10	- - New	FREE	10%	7%
8701.20.20	- - Used	FREE	10%	7%
8701.30.00	- Track-laying tractors	FREE	-	7%
8701.90	- Other:			
8701.90.10	- - Agricultural, horticultural or forestry tractors	FREE	-	7%
8701.90.90	- - Other	10%	-	7%
<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>			
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	- - For public transport:			
8702.10.11	- - - New	FREE	10%	7%
8702.10.19	- - - Other	FREE	10%	7%
	- - Other:			
8702.10.91	- - - New	FREE	10%	7%
8702.10.99	- - - Other	FREE	10%	7%
8702.90	- Other:			
	- - For public transport:			
8702.90.11	- - - New	FREE	10%	7%
8702.90.19	- - - Other	FREE	10%	7%
	- - Other:			
8702.90.91	- - - New	FREE	10%	7%
8702.90.99	- - - Other	FREE	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	SED	ITBMS
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars:</b>			
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles: -- New:			
8703.10.11	--- Of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.10.12	--- Of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.10.13	--- Of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.10.19	--- Other -- Used:	FREE	25%	7%
8703.10.21	--- Of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.10.22	--- Of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.10.23	--- Of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.10.29	--- Other - Other vehicles, with spark-ignition internal combustion reciprocating piston engine: -- Of a cylinder capacity not exceeding 1 000 cm <sup>3</sup> : --- Vehicles for the transport of both persons and goods:	FREE	25%	7%
8703.21	--- Vehicles adapted for use by disabled persons whether or not with four-wheel drive:			
8703.21.21	----- New	FREE	12%	7%
8703.21.29	----- Other	FREE	12%	7%
8703.21.41	----- New	FREE	5%	7%
8703.21.49	----- Other	FREE	5%	7%
	--- Other, including ambulances, hearses, vehicles whether or not with four-wheel drive and selective or general public transport vehicles: ----- New, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.21.91	----- New, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.21.92	----- New, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.21.93	----- Other, new	FREE	25%	7%
8703.21.94	----- Used, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.21.96	----- Used, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.21.97	----- Used, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.21.98	----- Other, used	FREE	25%	7%
8703.21.99	--- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc: --- Vehicles for the transport of both persons and goods:			
8703.22	----- New	FREE	12%	7%
8703.22.21	----- Other	FREE	12%	7%
8703.22.29	--- Vehicles adapted for use by disabled persons whether or not with four-wheel drive: ----- New	FREE	5%	7%
8703.22.41	----- Other	FREE	5%	7%
8703.22.49	--- Other, including ambulances, hearses, vehicles whether or not with four-wheel drive and selective or general public transport vehicles: ----- New, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.22.91	----- New, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.22.92	----- New, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.22.93	----- Other, new	FREE	25%	7%
8703.22.94	----- Used, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.22.96	----- Used, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.22.97	----- Used, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.22.98	----- Other, used	FREE	25%	7%
8703.22.99	--- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc: --- Vehicles for the transport of both persons and goods:			
8703.23	----- New	FREE	12%	7%
8703.23.21	----- Other	FREE	12%	7%
8703.23.29				

CODE	Description of Goods	CUSTOMS DUTY	SED	ITBMS
	--- Vehicles adapted for use by disabled persons whether or not with four-wheel drive:			
8703.23.41	---- New	FREE	5%	7%
8703.23.49	---- Other	FREE	5%	7%
	--- Other, including ambulances, hearses, vehicles whether or not with four-wheel drive and selective or general public transport vehicles:			
8703.23.91	---- New, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.23.92	---- New, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.23.93	---- New, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.23.94	---- Other, new	FREE	25%	7%
8703.23.96	---- Used, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.23.97	---- Used, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.23.98	---- Used, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.23.99	---- Other, used	FREE	25%	7%
8703.24	-- Of a cylinder capacity exceeding 3 000 cc:			
	--- Vehicles for the transport of both persons and goods:			
8703.24.21	---- New	FREE	12%	7%
8703.24.29	---- Other	FREE	12%	7%
	--- Vehicles adapted for use by disabled persons whether or not with four-wheel drive:			
8703.24.41	---- New	FREE	5%	7%
8703.24.49	---- Other	FREE	5%	7%
	--- Other, including ambulances, hearses, vehicles whether or not with four-wheel drive and selective or general public transport vehicles:			
8703.24.91	---- New, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.24.92	---- New, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.24.93	---- New, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.24.94	---- Other, new	FREE	25%	7%
8703.24.96	---- Used, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.24.97	---- Used, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.24.98	---- Used, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.24.99	---- Other, used	FREE	25%	7%
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8703.31	-- Of a cylinder capacity not exceeding 1,500 cm <sup>3</sup> :			
	--- Vehicles for the transport of both persons and goods:			
8703.31.21	---- New	FREE	12%	7%
8703.31.29	---- Other	FREE	12%	7%
	--- Vehicles adapted for use by disabled persons whether or not with four-wheel drive:			
8703.31.41	---- New	FREE	5%	7%
8703.31.49	---- Other	FREE	5%	7%
	--- Other, including ambulances, hearses, vehicles whether or not with four-wheel drive and selective or general public transport vehicles:			
8703.31.91	---- New, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.31.92	---- New, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.31.93	---- New, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.31.94	---- Other, new	FREE	25%	7%
8703.31.96	---- Used, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.31.97	---- Used, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.31.98	---- Used, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.31.99	---- Other, used	FREE	25%	7%
8703.32	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc:			
	--- Vehicles for the transport of both persons and goods:			
8703.32.21	---- New	FREE	12%	7%
8703.32.29	---- Other	FREE	12%	7%
	--- Vehicles adapted for use by disabled persons whether or not with four-wheel drive:			
8703.32.41	---- New	FREE	5%	7%
8703.32.49	---- Other	FREE	5%	7%

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	--- Other, including ambulances, hearses, vehicles whether or not with four-wheel drive and selective or general public transport vehicles:			
8703.32.91	---- New, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.32.92	---- New, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.32.93	---- New, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.32.94	---- Other, new	FREE	25%	7%
8703.32.96	---- Used, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.32.97	---- Used, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.32.98	---- Used, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.32.99	---- Other, used	FREE	25%	7%
8703.33	-- Of a cylinder capacity exceeding 2 500 cc:			
	--- Vehicles for the transport of both persons and goods:			
8703.33.21	---- New	FREE	12%	7%
8703.33.29	---- Other	FREE	12%	7%
	--- Vehicles adapted for use by disabled persons whether or not with four-wheel drive:			
8703.33.41	---- New	FREE	5%	7%
8703.33.49	---- Other	FREE	5%	7%
	--- Other, including ambulances, hearses, vehicles whether or not with four-wheel drive and selective or general public transport vehicles:			
8703.33.91	---- New, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.33.92	---- New, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.33.93	---- New, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.33.94	---- Other, new	FREE	25%	7%
8703.33.96	---- Used, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.33.97	---- Used, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.33.98	---- Used, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.33.99	---- Other, used	FREE	25%	7%
8703.90	- Other:			
	-- Vehicles for the transport of both persons and goods:			
8703.90.21	--- New	FREE	12%	7%
8703.90.29	--- Other	FREE	12%	7%
	-- Vehicles adapted for use by disabled persons whether or not with four-wheel drive:			
8703.90.41	--- New	FREE	5%	7%
8703.90.49	--- Other	FREE	5%	7%
	-- Electric or hybrid vehicles:			
8703.90.61	--- New	FREE	FREE	7%
8703.90.69	--- Other	FREE	FREE	7%
	-- Other, including ambulances, hearses, vehicles whether or not with four-wheel drive and selective or general public transport vehicles:			
8703.90.91	--- New, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.90.92	--- New, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.90.93	--- New, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.90.94	--- Other, new	FREE	25%	7%
8703.90.96	--- Used, of a CIF value not exceeding B/8,000.00	FREE	15%	7%
8703.90.97	--- Used, of a CIF value exceeding B/8,000.00 but not exceeding B/20,000.00	FREE	18%	7%
8703.90.98	--- Used, of a CIF value exceeding B/20,000.00 but not exceeding B/25,000.00	FREE	23%	7%
8703.90.99	--- Other, used	FREE	25%	7%
<b>87.04</b>	<b>Motor vehicles for the transport of goods:</b>			
8704.10	- Dumpers designed for off-highway use:			
8704.10.10	-- New	FREE	10%	7%
8704.10.20	-- Used	FREE	10%	7%
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8704.21	-- g.v.w. not exceeding 5 tonnes:			
8704.21.10	--- New	FREE	10%	7%
8704.21.20	--- Used	FREE	10%	7%
8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			
8704.22.10	--- New	FREE	10%	7%
8704.22.20	--- Used	FREE	10%	7%

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8704.23	-- g.v.w. exceeding 20 tonnes:			
8704.23.10	--- New	FREE	10%	7%
8704.23.20	--- Used	FREE	10%	7%
	- Other, with spark-ignition internal combustion piston engine:			
8704.31	-- g.v.w. not exceeding 5 tonnes:			
8704.31.10	--- New	FREE	10%	7%
8704.31.20	--- Used	FREE	10%	7%
8704.32	-- g.v.w. exceeding 5 tonnes:			
8704.32.10	--- New	FREE	10%	7%
8704.32.20	--- Used	FREE	10%	7%
8704.90	- Other:			
8704.90.10	-- New	FREE	10%	7%
8704.90.20	-- Used	FREE	10%	7%
<b>87.05</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):</b>			
8705.10	- Crane lorries:			
8705.10.10	-- New	FREE	10%	7%
8705.10.20	-- Used	FREE	10%	7%
8705.20	- Mobile drilling derricks:			
8705.20.10	-- New	FREE	10%	7%
8705.20.20	-- Used	FREE	10%	7%
8705.30	- Fire fighting vehicles:			
8705.30.10	-- New	FREE	10%	7%
8705.30.20	-- Used	FREE	10%	7%
8705.40	- Concrete-mixer lorries:			
8705.40.10	-- New	FREE	10%	7%
8705.40.20	-- Used	FREE	10%	7%
8705.90	- Other:			
8705.90.10	-- New	FREE	10%	7%
8705.90.20	-- Used	FREE	10%	7%
<b>8706.00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705:</b>			
8706.00.10	- For the vehicles of Heading 8703	15%	-	7%
8706.00.90	- Other	15%	-	7%
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 8701 to 8705:</b>			
8707.10.00	- For the vehicles of heading 8703	15%	-	7%
8707.90	- Other:			
	-- Bodies:			
8707.90.11	--- For busses	15%	-	7%
8707.90.19	--- Other	15%	-	7%
	-- Cabs:			
8707.90.21	--- For road tractors for semi-trailers	10%	-	7%
8707.90.22	--- For other agricultural, horticultural or forestry tractors	FREE	-	7%
8707.90.29	--- Other	10%	-	7%
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings 8701 to 8705:</b>			
8708.10.00	- Bumpers and parts thereof	5%	-	7%
	- Other parts and accessories of bodies (including cabs):			
8708.21.00	-- Safety seat belts	5%	-	7%
8708.29	-- Other:			
8708.29.10	--- For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8708.29.90	--- Other	5%	-	7%
8708.30	- Brakes and parts thereof:			
8708.30.10	-- Mounted brake linings for pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8708.30.90	-- Other	5%	-	7%
8708.40	- Gear-boxes and parts thereof:			
8708.40.10	-- For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8708.40.90	-- Other	5%	-	7%
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:			
8708.50.10	-- For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8708.50.90	-- Other	5%	-	7%
8708.70	- Road wheels and parts and accessories thereof:			
8708.70.10	-- For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8708.70.90	-- Other	5%	-	7%

CODE	Description of Goods	CUSTOMS DUTY	SED	ITBMS
8708.80	- Suspension systems and parts thereof (including shock absorbers):			
8708.80.10	- - For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8708.80.90	- - Other	5%	-	7%
8708.91	- Other parts and accessories:			
8708.91.10	- - Radiators and parts thereof:			
8708.91.20	- - - Tanks of bronze and plastic for radiators	3%	-	7%
8708.91.90	- - - Collars with overflow pipe for radiator tank	FREE	-	7%
8708.92.00	- - - Other	15%	-	7%
8708.93	- - Silencers (mufflers) and exhaust pipes; parts thereof	5%	-	7%
8708.93.10	- - Clutches and parts thereof:			
8708.93.20	- - - For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8708.93.31	- - - For track-laying tractors	5%	-	7%
8708.93.32	- - - Other disc clutches for manual gear-boxes and parts thereof:			
8708.93.33	- - - - Complete, new	5%	-	7%
8708.93.34	- - - - Complete, used or reconditioned	15%	-	7%
8708.93.39	- - - - Discs, new, used or reconditioned	15%	-	7%
8708.93.90	- - - - Pressure plates, new, used or reconditioned	15%	-	7%
8708.94	- - - - Other parts	5%	-	7%
8708.94.10	- - - Other	5%	-	7%
8708.94.90	- - Steering wheels, steering columns and steering boxes; parts thereof:			
8708.95.00	- - - For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8708.99	- - - Other	5%	-	7%
8708.99.10	- - Safety airbags with inflator system; parts thereof	5%	-	7%
8708.99.90	- - Other:			
8709.11.00	- - - For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8709.19.00	- - - Other	5%	-	7%
8709.90	- - - Other	5%	-	7%
8709.90.11	- - - For pedestrian controlled tractors and other agricultural, horticultural or forestry tractors	FREE	-	7%
8709.90.19	- - - Other	5%	-	7%
8709.90.90	- - - Other	5%	-	7%
8710.00.00	<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:</b>			
8710.11.00	- Wheelbarrows:			
8710.19.00	- - Electric	3%	-	7%
8710.90	- - Other	3%	-	7%
8710.90.11	- Parts:			
8710.90.19	- - Wheels fitted with solid or pneumatic tyres:			
8710.90.90	- - - With pneumatic tyres	15%	-	7%
8711.00.00	- - - Other	15%	-	7%
8711.10	- - Other	10%	-	7%
8711.10.10	- - - With pneumatic tyres	15%	-	7%
8711.10.20	- - - Other	15%	-	7%
8711.20	- - - Other	10%	-	7%
8711.20.11	- - - With pneumatic tyres	15%	-	7%
8711.20.19	- - - Other	15%	-	7%
8711.20.21	- - - Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc:			
8711.20.29	- - - - New	15%	-	7%
8711.30	- - - - Other	15%	-	7%
8711.30.10	- - - Of a cylinder capacity exceeding 125 cc but not exceeding 250 cc:			
8711.30.20	- - - - New	15%	-	7%
8711.40	- - - - Other	15%	-	7%
8711.40.10	- - - Of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.40.20	- - - - New	15%	-	7%
8711.50	- - - - Other	15%	-	7%
8711.50.10	- - - Of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
8711.50.20	- - - - New	15%	-	7%
8711.50.90	- - - - Other	15%	-	7%

CODE	Description of Goods	CUSTOMS DUTY	SED	ITBMS
8711.90	- Other:			
8711.90.10	-- New	15%	-	7%
8711.90.20	-- Used	15%	-	7%
<b>8712.00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorized:</b>			
8712.00.10	- Bicycles of all kinds, totally disassembled	5%	-	7%
8712.00.20	- BMX bicycles	10%	-	7%
8712.00.30	- Mountain bicycles and racing bicycles	10%	-	7%
8712.00.90	- Other	15%	-	7%
<b>8713</b>	<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled:</b>			
8713.10.00	- Not mechanically propelled	FREE	-	7%
8713.90.00	- Other	FREE	-	7%
<b>8714</b>	<b>Parts and accessories of vehicles of headings 8711 to 8713:</b>			
	- Of motorcycles (including mopeds):			
8714.11.00	-- Saddles	10%		7%
8714.19	-- Other:			
8714.19.10	--- Wheels fitted with solid tyres	15%	-	7%
8714.19.20	--- Wheels fitted with pneumatic tyres	15%	-	7%
8714.19.30	--- Handlebar grips and pads for pedals	15%	-	7%
8714.19.90	--- Other	10%	-	7%
8714.20	- Of carriages for disabled persons:			
8714.20.10	-- Wheels fitted with solid tyres	FREE	-	7%
8714.20.20	-- Wheels fitted with pneumatic tyres	FREE	-	7%
8714.20.90	-- Other	FREE	-	7%
	- Other:			
8714.91.00	-- Frames and forks, and parts thereof	10%	-	7%
8714.92	-- Wheel rims and spokes:			
8714.92.10	--- Wheels fitted with solid tyres	15%	-	7%
8714.92.20	--- Wheels fitted with pneumatic tyres	15%	-	7%
8714.92.90	--- Other	10%	-	7%
8714.93.00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10%	-	7%
8714.94.00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	10%	-	7%
8714.95.00	-- Saddles	10%	-	7%
8714.96.00	-- Pedals and crank-gear, and parts thereof	10%	-	7%
8714.99.00	-- Other	10%	-	7%
<b>8715.00</b>	<b>Baby carriages and parts thereof:</b>			
8715.00.10	- Baby carriages	10%	-	-
	- Parts:			
8715.00.91	-- Metal wheels fitted with solid tyres	15%	-	7%
8715.00.99	-- Other	10%	-	7%
<b>8716</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:</b>			
8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping:			
8716.10.10	-- New	15%	-	7%
8716.10.20	-- Used	15%	-	7%
8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:			
8716.20.10	-- New	10%	-	7%
8716.20.20	-- Used	10%	-	7%
	- Other trailers and semi-trailers for the transport of goods:			
8716.31	-- Tanker trailers and tanker semi-trailers:			
	--- Of stainless steel for the transport of milk:			
8716.31.11	---- New	3%	-	7%
8716.31.19	---- Other	3%	-	7%
	--- Other:			
8716.31.91	---- New	10%	-	7%
8716.31.99	---- Other	10%	-	7%
8716.39	-- Other:			
	--- Drop-frame trailers and semi-trailers with loading ramps, for the transport of heavy equipment (tractors and the like):			
8716.39.11	---- New	10%	-	7%
8716.39.19	---- Other	10%	-	7%
	--- Other open trailers (without bodies):			
8716.39.21	---- New	10%	-	7%
8716.39.29	---- Other	10%	-	7%
	--- Other:			
8716.39.91	---- New	10%	-	7%
8716.39.99	---- Other	10%	-	7%



CODE	Description of Goods	CUSTOMS DUTY	SED	ITBMS
8716.40	- Other trailers and semi-trailers:			
8716.40.10	- - New	15%	-	7%
8716.40.20	- - Used	15%	-	7%
8716.80	- Other vehicles:			
8716.80.10	- - Metal trolleys of the kind used in supermarkets, trolleys for buckets and mops	10%	-	7%
8716.80.20	- - Trolleys for the transport of coffins	15%	-	7%
8716.80.90	- - Other	10%	-	7%
8716.90	- Parts:			
8716.90.10	- - Wheels fitted with solid tyres	15%	-	7%
8716.90.20	- - Wheels fitted with pneumatic tyres	15%	-	7%
	- - Other:			
8716.90.91	- - - Buckets or trays of plastics or metal for trucks used in construction or for the transport of goods	FREE	-	7%
8716.90.92	- - - Wheel rims of plastics of a diameter not exceeding 30 cm for trucks used in construction or for the transport of goods	FREE	-	7%
8716.90.99	- - - Other	10%	-	7%
* See additional note (restrictions)				

## CHAPTER 88

### AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

#### SUBHEADING NOTE

1. For the purposes of subheadings 8802 11 to 8802 40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

#### ADDITIONAL NOTES

1. In accordance with the provisions of Article 143 of Act No. 8, 15 March 2010 (Official Gazette No. 26.489-A, 15 March 2010, the goods of the Tariff subheadings listed below will be subject to Selective Excise Duty at a rate of 10%:

8801.00.00	8802.30.90
8802.11.00	8802.40.90
8802.12.00	8802.60.90
8802.20.90	

2. Aircraft for commercial use must have obtained an Air Operation Certificate issued by the National Authority for Civil Aviation.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>8801.00.00</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft</b>	15%	7%
<b>88.02</b>	<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:</b>		
	- Helicopters:		
8802.11.00	- - Of an unladen weight not exceeding 2 000 mm	15%	7%
8802.12.00	- - Of an unladen weight exceeding 2 000 kg	15%	7%
8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg:		
8802.20.10	- - For commercial use	15%	7%
8802.20.90	- - Other	15%	7%
8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg:		
8802.30.10	- - For commercial use	15%	7%
8802.30.90	- - Other	15%	7%
8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg:		
8802.40.10	- - For commercial use	10%	7%
8802.40.90	- - Other	10%	7%
8802.60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:		
8802.60.10	- - For commercial use	15%	7%
8802.60.90	- - Other	15%	7%
<b>88.03</b>	<b>Parts of goods of heading 8801 or 8802:</b>		
8803.10.00	- Propellers and rotors and parts thereof	15%	7%
8803.20.00	- Under-carriages and parts thereof	15%	7%
8803.30.00	- Other parts of aeroplanes or helicopters	10%	7%
8803.90.00	- Other	15%	7%
<b>8804.00.00</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto</b>	15%	7%
<b>88.05</b>	<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:</b>		
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	15%	7%
	- Ground flying trainers and parts thereof:		
8805.21.00	- - Air combat simulators and parts thereof	15%	7%
8805.29.00	- - Other	15%	7%

## CHAPTER 89

### SHIPS, BOATS AND FLOATING STRUCTURES

#### NOTE

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

#### ADDITIONAL NOTES

1. Goods of Tariff subdivisions 8906 10 00 and 8908 00 10 are subject to import restrictions. The importer must present the permit issued by the competent authorities on import of such goods.
2. In accordance with the provisions of Article 143 of Act No. 8, 15 March 2010 (Official Gazette 26.489-A, 15 March 2010, the goods of the Tariff subheadings listed below will be subject to Selective Excise Duty at a rate of 10%:

8903.10.00	8903.92.20
8903.91.10	8903.92.90
8903.91.20	8903.99.10
8903.91.90	8903.99.20
8903.92.10	8903.99.90

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>89.01</b>	<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods:</b>		
8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	15%	7%
8901.20.00	- Tankers	15%	7%
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	15%	7%
8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	10%	7%
<b>8902.00</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products:</b>		
8902.00.10	- Of a GRT not exceeding 250 tonnes	10%	7%
8902.00.90	- Other	15%	7%
<b>89.03</b>	<b>Yachts and other vessels for pleasure or sport; rowing boats and canoes:</b>		
8903.10.00	- Inflatable	15%	7%
	- Other:		
8903.91	- - Sailboats, with or without auxiliary motor:		
8903.91.10	- - - With wooden hull, of a GRT not exceeding 250 tonnes	15%	7%
8903.91.20	- - - With glass fibre hull, of a length of 18 feet or more	10%	7%
8903.91.90	- - - Other	15%	7%
8903.92	- - Motorboats, other than outboard motorboats:		
8903.92.10	- - - With wooden hull, of a GRT not exceeding 250 tonnes	5%	7%
8903.92.20	- - - With glass fibre hull, of a length of 18 feet or more	5%	7%
8903.92.90	- - - Other	15%	7%
8903.99	- - Other:		
8903.99.10	- - - With wooden hull, of a GRT not exceeding 250 tonnes	5%	7%
8903.99.20	- - - With glass fibre hull, of a length of 18 feet or more	5%	7%
8903.99.90	- - - Other	15%	7%
<b>8904.00.00</b>	<b>Tugs and pusher craft</b>	15%	7%
<b>89.05</b>	<b>Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:</b>		
8905.10.00	- Dredgers	15%	7%
8905.20.00	- Floating or submersible drilling or production platforms	15%	7%
8905.90.00	- Other	15%	7%
<b>89.06</b>	<b>Other vessels, including warships and lifeboats other than rowing boats:</b>		
8906.10.00	- Warships	15%	7% *
8906.90.00	- Other	15%	7%
<b>89.07</b>	<b>Other floating structures (for example: rafts, tanks, coffer-dams, landing stages, buoys and beacons):</b>		
8907.10.00	- Inflatable rafts	10%	7%
8907.90	- Other:		
8907.90.10	- - Buoys and beacons	5%	7%
8907.90.90	- - Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>8908.00</b>	<b>Vessels and other floating structures for breaking up:</b>		
8908.00.10	- Warships	15%	7% *
	- Vessels for pleasure or sport:		
8908.00.21	- - With wooden hull, of a GRT not exceeding 250 tonnes	15%	7%
8908.00.22	- - Of glass fibre, of a length of 18 feet or more but not more than 38 feet	15%	7%
8908.00.29	- - Other	15%	7%
	- Fishing vessels and factory ships for processing or preserving fishery products:		
8908.00.31	- - With hull of any material, of a GRT not exceeding 250 tonnes	15%	7%
8908.00.39	- - Other	15%	7%
	- Vessels for the transport of persons or goods:		
8908.00.41	- - With wooden hull, of a GRT not exceeding 250 tonnes	15%	7%
8908.00.42	- - With metal hull, of a GRT not exceeding 250 tonnes	15%	7%
8908.00.49	- - Other	15%	7%
8908.00.50	- Tugs and lifeboats	15%	7%
8908.00.60	- Floating docks, cranes, dredgers and similar vessels	15%	7%
8908.00.90	- Other	15%	7%
* See additional note (restrictions)			

**SECTION XVIII**  
**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,**  
**MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;**  
**MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 90**  
**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,**  
**PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS;**  
**PARTS AND ACCESSORIES THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4205) or of textile material (heading 5911);
  - b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
  - c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;
  - d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);
  - e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;
  - f) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
  - g) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paper-board cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools, of heading 8466, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves or other appliances of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 8486;
  - h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing, or re-recording apparatus (heading 8519); sound-heads (heading 8522); television cameras, digital cameras and video camera recorders (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres, optical fibre bundles or cables (heading 8536); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;
  - ij) searchlights or spotlights of heading 9405;
  - k) articles of Chapter 95;
  - l) capacity measures, which are to be classified according to their constituent material; or
  - m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 3923 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
  - a) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8487, 8548 or 9033) are in all cases to be classified in their respective headings;
  - b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number or machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;
  - c) all other parts and accessories are to be classified in heading 9033.
3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 9005 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.
6. For the purposes of heading 9021, the expression "orthopaedic appliances" means appliances for:
  - preventing or correcting bodily deformities; or
  - supporting or holding parts of the body following an illness, operation or injury.
 Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 9032 applies only to:
  - a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
  - b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>90.01</b>	<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:</b>		
9001.10.00	- Optical fibres, optical fibre bundles and cables	10%	7%
9001.20.00	- Sheets and plates of polarizing material	10%	7%
9001.30.00	- Contact lenses	10%	7%
9001.40.00	- Spectacle lenses of glass	3%	7%
9001.50.00	- Spectacle lenses of other materials	3%	7%
9001.90	- Other:		
9001.90.10	- - Unmounted printing screens	10%	7%
9001.90.90	- - Other	10%	7%
<b>90.02</b>	<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:</b>		
	- Objective lenses:		
9002.11.00	- - For cameras, projectors or photographic enlargers or reducers	5%	7%
9002.19.00	- - Other	5%	7%
9002.20.00	- Filters	10%	7%
9002.90	- Other:		
9002.90.10	- - Optical mirrors, for equipment, instruments or apparatus	15%	7%
9002.90.90	- - Other	10%	7%
<b>90.03</b>	<b>Frames and mountings for spectacles, goggles or the like, or parts thereof:</b>		
	- Frames and mountings:		
9003.11.00	- - Of plastics	10%	7%
9003.19.00	- - Of other materials	5%	7%
9003.90.00	- Parts	10%	7%
<b>90.04</b>	<b>Spectacles, goggles and the like, corrective, protective or other:</b>		
9004.10.00	- Sunglasses	5%	7%
9004.90.00	- Other	5%	7%
<b>90.05</b>	<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy:</b>		
9005.10.00	- Binoculars	10%	7%
9005.80.00	- Other instruments	10%	7%
9005.90.00	- Parts and accessories (including mountings)	10%	7%
<b>90.06</b>	<b>Photographic (other than cinematographic) cameras; photographic flash-light apparatus and flashbulbs other than discharge lamps of heading 85.39:</b>		
9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	3%	7%
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	10%	7%
9006.40.00	- Instant print cameras	10%	7%
	- Other cameras:		
9006.51.00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35mm	5%	7%
9006.52	- - Other, for roll film of a width of less than 35 mm:		
9006.52.10	- - - Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	7%
9006.52.90	- - - Other	5%	7%
9006.53	- - Other, for roll film of a width of 35 mm:		
9006.53.10	- - - Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	7%
9006.53.90	- - - Other	5%	7%
9006.59	- - Other:		
9006.59.10	- - - Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10%	7%
9006.59.90	- - - Other	5%	7%
	- Photographic flashlight apparatus and flashbulbs:		
9006.61.00	- - Discharge lamp ("electronic") flashlight apparatus	10%	7%
9006.69	- - Other:		
9006.69.10	- - - Flashbulbs, flashcubes and the like	5%	7%
9006.69.90	- - - Other	10%	7%
	- Parts and accessories:		
9006.91.00	- - For cameras	10%	7%
9006.99.00	- - Other	10%	7%
<b>90.07</b>	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:</b>		
	- Cameras:		
9007.11.00	- - For film of less than 16 mm width or for double-8 mm film	10%	7%
9007.19.00	- - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
9007.20	- Projectors:		
9007.20.10	- - For cinematographic film of a width of less than 16 mm	10%	7%
9007.20.90	- - Other	10%	7%
	- Parts and accessories:		
9007.91.00	- - For cameras	10%	7%
9007.92.00	- - For projectors	10%	7%
<b>90.08</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:</b>		
9008.10.00	- Slide projectors	15%	7%
9008.20.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	15%	7%
9008.30.00	- Other image projectors	15%	7%
9008.40.00	- Photographic (other than cinematographic) enlargers and reducers	3%	7%
9008.90.00	- Parts and accessories	15%	7%
<b>90.10</b>	<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens:</b>		
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	3%	7%
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
9010.50.10	- - Presses	3%	7%
9010.50.20	- - Tanks for developing and washing film and the like	15%	7%
9010.50.90	- - Other	3%	7%
9010.60.00	- Projection screens	15%	7%
9010.90.00	- Parts and accessories	15%	7%
<b>90.11</b>	<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:</b>		
9011.10.00	- Stereoscopic microscopes	15%	7%
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	15%	7%
9011.80.00	- Other microscopes	3%	7%
9011.90.00	- Parts and accessories	15%	7%
<b>90.12</b>	<b>Microscopes other than optical microscopes; diffraction apparatus:</b>		
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	3%	7%
9012.90.00	- Parts and accessories	3%	7%
<b>90.13</b>	<b>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter:</b>		
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	15%	7%
9013.20.00	- Lasers, other than laser diodes	15%	7%
9013.80	- Other devices, appliances and instruments:		
9013.80.10	- - Magnifying glasses and thread counters	15%	7%
9013.80.90	- - Other	15%	7%
9013.90.00	- Parts and accessories	15%	7%
<b>90.14</b>	<b>Direction finding compasses; other navigational instruments and appliances:</b>		
9014.10	- Direction finding compasses:		
9014.10.10	- - Navigational compasses	5%	7%
9014.10.90	- - Other	15%	7%
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	15%	7%
9014.80	- Other instruments and appliances:		
9014.80.11	- - For marine or river navigation, including sextants, octants and marine azimuths:		
9014.80.19	- - - Sonars, echo sounders	5%	7%
9014.80.90	- - - Other	15%	7%
9014.90	- Parts and accessories:		
9014.90.10	- - For marine or river navigational instruments and appliances, other than compasses	15%	7%
9014.90.20	- - For navigational compasses	15%	7%
9014.90.90	- - Other	15%	7%
<b>90.15</b>	<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:</b>		
9015.10.00	- Rangefinders	10%	7%
9015.20.00	- Theodolites and tacheometers	10%	7%
9015.30.00	- Levels	10%	7%
9015.40.00	- Photogrammetrical surveying instruments and appliances	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
9015.80	- Other instruments and appliances:		
9015.80.10	- - Other surveying instruments and appliances	5%	7%
9015.80.90	- - Other	10%	7%
9015.90	- Parts and accessories:		
9015.90.10	- - For surveying instruments and appliances	5%	7%
9015.90.20	- - For rangefinders	5%	7%
9015.90.30	- - For photogrammetrical surveying instruments and appliances	5%	7%
9015.90.90	- - Other	3%	7%
<b>9016.00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights:</b>		
	- Balances:		
9016.00.11	- - Electric or electronic	3%	7%
9016.00.19	- - Other	3%	7%
	- Parts and accessories:		
9016.00.91	- - Of electric or electronic balances	3%	7%
9016.00.99	- - Other	3%	7%
<b>90.17</b>	<b>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter:</b>		
9017.10.00	- Drafting tables and machines, whether or not automatic	15%	7%
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	10%	-
9017.30.00	- Micrometers, callipers and gauges	3%	7%
9017.80	- Other instruments:		
9017.80.10	- - Measuring rods and tapes	15%	-
9017.80.90	- - Other	15%	7%
9017.90	- Parts and accessories:		
9017.90.10	- - For the goods of subheading 9017 30 00	3%	7%
9017.90.90	- - Other	15%	7%
<b>90.18</b>	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</b>		
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.11.00	- - Electro-cardiographs	15%	7%
9018.12.00	- - Ultrasonic scanning apparatus	10%	7%
9018.13.00	- - Magnetic resonance imaging apparatus	10%	7%
9018.14.00	- - Scintigraphic apparatus	10%	7%
9018.19.00	- - Other	10%	7%
9018.20.00	- Ultra-violet or infra-red ray apparatus	15%	7%
	- Syringes, needles, catheters, cannulae and the like:		
9018.31.00	- - Syringes, with or without needles	5%	-
9018.32.00	- - Tubular metal needles and needles for sutures	15%	-
9018.39.00	- - Other	10%	7%
	- Other instruments and appliances, used in dental sciences:		
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	15%	7%
9018.49.00	- - Other	5%	7%
9018.50.00	- Other ophthalmic instruments and appliances	15%	7%
9018.90	- Other instruments and appliances:		
9018.90.10	- - Instruments and appliances for artificially inseminating animals	FREE	7%
9018.90.20	- - Artificial kidney (dialysis) apparatus	FREE	7%
9018.90.30	- - Optometers	15%	7%
9018.90.90	- - Other	10%	7%
<b>90.19</b>	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:</b>		
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	7%
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	FREE	7%
<b>9020.00</b>	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters:</b>		
9020.00.10	- Gas masks	15%	7%
9020.00.20	- Parts of gas masks	15%	7%
9020.00.90	- Other	15%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>90.21</b>	<b>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:</b>		
9021.10	- Orthopaedic or fracture appliances:		
9021.10.10	- - Orthopaedic footwear	15%	7%
9021.10.90	- - Other	FREE	7%
	- Artificial teeth and dental fittings:		
9021.21.00	- - Artificial teeth	FREE	7%
9021.29.00	- - Other	FREE	7%
	- Other artificial parts of the body:		
9021.31.00	- - Artificial joints	FREE	7%
9021.39.00	- - Other	FREE	7%
9021.40.00	- Hearing aids, excluding parts and accessories	FREE	7%
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	FREE	7%
9021.90.00	- Other	FREE	7%
<b>90.22</b>	<b>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:</b>		
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.12.00	- - Computed tomography apparatus	15%	7%
9022.13.00	- - Other, for dental uses	15%	7%
9022.14.00	- - Other, for medical, surgical or veterinary uses	15%	7%
9022.19.00	- - For other uses	15%	7%
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21.00	- - For medical, surgical, dental or veterinary uses	FREE	7%
9022.29.00	- - For other uses	15%	7%
9022.30.00	- X-ray tubes	15%	7%
9022.90	- Other, including parts and accessories:		
9022.90.10	- - Parts and accessories for apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses	FREE	7%
9022.90.20	- - Lead covered protective shields, for X-ray examinations	5%	7%
9022.90.90	- - Other	15%	7%
<b>9023.00.00</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses</b>	15%	7%
<b>90.24</b>	<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):</b>		
9024.10.00	- Machines and appliances for testing metals	3%	7%
9024.80.00	- Other machines and appliances	3%	7%
9024.90.00	- Parts and accessories	3%	7%
<b>90.25</b>	<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:</b>		
	- Thermometers and pyrometers, not combined with other instruments:		
9025.11.00	- - Liquid-filled, for direct reading	3%	7%
9025.19.00	- - Other	FREE	7%
9025.80.00	- Other instruments	15%	7%
9025.90.00	- Parts and accessories	3%	7%
<b>90.26</b>	<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032:</b>		
9026.10.00	- For measuring or checking the flow or level of liquids	3%	7%
9026.20.00	- For measuring or checking pressure	FREE	7%
9026.80.00	- Other instruments and appliances	3%	7%
9026.90.00	- Parts and accessories	3%	7%
<b>90.27</b>	<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:</b>		
9027.10.00	- Gas or smoke analysis apparatus	3%	7%
9027.20.00	- Chromatographs and electrophoresis instruments	3%	7%
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR):		
	- - Photometers:		
9027.50.11	- - - Electric or electronic	3%	7%
9027.50.19	- - - Other	3%	7%
9027.50.90	- - Other	15%	7%
9027.80	- Other instruments and apparatus:		
9027.80.10	- - For blood testing	15%	7%
9027.80.20	- - For determining capillary blood glucose levels	5%	7%
9027.80.30	- - Other refractometers and tensiometers, for agricultural purposes	FREE	7%
9027.80.90	- - Other	3%	7%
9027.90	- Microtomes; parts and accessories:		
9027.90.10	- - Parts of blood testing instruments and apparatus	15%	7%
9027.90.20	- - Parts of photometers (not electric or electronic)	10%	7%
9027.90.30	- - Lancets for capillary puncture and lancet guns	5%	7%
9027.90.90	- - Other	3%	7%
<b>90.28</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</b>		
9028.10.00	- Gas meters	3%	7%
9028.20.00	- Liquid meters	FREE	7%
9028.30.00	- Electricity meters	10%	7%
9028.90	- Parts and accessories:		
9028.90.10	- - For electricity meters	15%	7%
9028.90.90	- - Other	3%	7%
<b>90.29</b>	<b>Other forms (for example: Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes:</b>		
9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
9029.10.10	- - Revolution counters, mileometers	10%	7%
9029.10.20	- - Production counters	3%	7%
9029.10.90	- - Other	15%	7%
9029.20	- Speed indicators and tachometers; stroboscopes:		
9029.20.10	- - Stroboscopes	15%	7%
9029.20.90	- - Other	10%	7%
9029.90	- Parts and accessories:		
9029.90.10	- - For telephone call meters	15%	7%
9029.90.90	- - Other	15%	7%
<b>90.30</b>	<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations:</b>		
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	3%	7%
9030.20.00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	3%	7%
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
9030.31.00	- - Multimeters, without a recording device	3%	7%
9030.32.00	- - Multimeters, with a recording device	15%	7%
9030.33.00	- - Other, without a recording device	10%	7%
9030.39.00	- - Other, with a recording device	15%	7%
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	10%	7%
	- Other instruments and apparatus:		
9030.82.00	- - For measuring or checking semiconductor wafers or devices	15%	7%
9030.84.00	- - Other, with a recording device	15%	7%
9030.89.00	- - Other	15%	7%
9030.90.00	- Parts and accessories	15%	7%
<b>90.31</b>	<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:</b>		
9031.10.00	- Machines for balancing mechanical parts	3%	7%
9031.20.00	- Test benches	3%	7%
	- Other optical instruments and appliances:		
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	15%	7%
	- - Other:		
9031.49	- - - Machines for checking and diagnosis of motor vehicles	5%	7%
9031.49.90	- - - Other	15%	7%
9031.80	- Other instruments, appliances and machines:		
9031.80.10	- - Sine bars	10%	7%
9031.80.20	- - Levels	10%	7%
9031.80.30	- - Plumb-lines	10%	7%
9031.80.90	- - Other	10%	7%
9031.90.00	- Parts and accessories	3%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>90.32</b>	<b>Automatic regulating or controlling instruments and apparatus:</b>		
9032.10.00	- Thermostats	3%	7%
9032.20	- Manostats:		
9032.20.10	- - Oxygen regulators for medical use	15%	7%
9032.20.90	- - Other	10%	7%
	- Other instruments and apparatus:		
9032.81.00	- - Hydraulic or pneumatic	15%	7%
9032.89	- - Other:		
9032.89.10	- - - Humidity regulators for grain storage	FREE	7%
	- - - Automatic regulators of electrical quantities:		
9032.89.21	- - - - For computers and other office machines	5%	7%
9032.89.29	- - - - Other	15%	7%
9032.89.90	- - - Other	15%	7%
9032.90.00	- Parts and accessories	15%	7%
<b>9033.00.00</b>	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90</b>	15%	7%

## CHAPTER 91

### CLOCKS AND WATCHES AND PARTS THEREOF

#### NOTES

1. This Chapter does not cover:
  - a) clock or watch glasses or weights (classified according to their constituent material);
  - b) watch chains (heading 7113 or 7117, as the case may be);
  - c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
  - d) bearing balls (heading 7326 or 8482, as the case may be);
  - e) articles of heading 8412 constructed to work without an escapement;
  - f) ball bearings (heading 8482); or
  - g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hair-spring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>91.01</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:</b>		
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9101.11.00	- - With mechanical display only	10%	7%
9101.19.00	- - Other	10%	7%
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21.00	- - Automatic	10%	7%
9101.29.00	- - Other	10%	7%
	- Other:		
9101.91.00	- - Electrically operated	10%	7%
9101.99.00	- - Other	10%	7%
<b>91.02</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01:</b>		
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102.11.00	- - With mechanical display only	5%	7%
9102.12.00	- - With opto-electronic display only	5%	7%
9102.19.00	- - Other	5%	7%
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	- - Automatic	10%	7%
9102.29.00	- - Other	10%	7%
	- Other:		
9102.91.00	- - Electrically operated	10%	7%
9102.99.00	- - Other	5%	7%
<b>91.03</b>	<b>Clocks with watch movements, excluding clocks of heading 91.04:</b>		
9103.10	- Electrically operated:		
9103.10.10	- - Table clocks, including alarm clocks and travelling clocks	10%	7%
9103.10.90	- - Other	10%	7%
9103.90	- Other:		
9103.90.10	- - Table clocks, including alarm clocks and travelling clocks	10%	7%
9103.90.90	- - Other	10%	7%
<b>9104.00.00</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels</b>	15%	7%
<b>91.05</b>	<b>Other clocks:</b>		
	- Alarm clocks:		
9105.11.00	- - Electrically operated	10%	7%
9105.19.00	- - Other	10%	7%
	- Wall clocks:		
9105.21.00	- - Electrically operated	10%	7%
9105.29.00	- - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
9105.91.00	- Other:	10%	7%
9105.99.00	- - Electrically operated	10%	7%
	- - Other		
<b>91.06</b>	<b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders):</b>		
9106.10.00	- Time-registers; time-recorders	15%	7%
9106.90	- Other:		
9106.90.10	- - Parking meters	15%	7%
9106.90.90	- - Other	3%	7%
<b>9107.00.00</b>	<b>Time switches with clock or watch movement or with synchronous motor</b>	15%	7%
<b>91.08</b>	<b>Watch movements, complete and assembled:</b>		
	- Electrically operated:		
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	15%	7%
9108.12.00	- - With opto-electronic display only	15%	7%
9108.19.00	- - Other	15%	7%
9108.20.00	- Automatic	15%	7%
9108.90	- Other:		
9108.90.10	- - Measuring not more than 33.8 mm	15%	7%
9108.90.90	- - Other	15%	7%
<b>91.09</b>	<b>Clock movements, complete and assembled:</b>		
	- Electrically operated:		
9109.11.00	- - Of alarm clocks	15%	7%
9109.19.00	- - Other	15%	7%
9109.90.00	- Other	15%	7%
<b>91.10</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:</b>		
	- Of watches:		
9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	15%	7%
9110.12.00	- - Incomplete movements, assembled	15%	7%
9110.19.00	- - Rough movements	15%	7%
9110.90.00	- Other	15%	7%
<b>91.11</b>	<b>Watch cases of heading 91.01 or 91.02 and parts thereof:</b>		
9111.10.00	- Cases of precious metal or of metal clad with precious metal	15%	7%
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	15%	7%
9111.80.00	- Other cases	10%	7%
9111.90.00	- Parts	15%	7%
<b>91.12</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:</b>		
9112.20.00	- Cases	10%	7%
9112.90.00	- Parts	15%	7%
<b>91.13</b>	<b>Watch straps, watch bands and watch bracelets, and parts thereof:</b>		
9113.10.00	- Of precious metal or of metal clad with precious metal	10%	7%
9113.20.00	- Of base metal, whether or not gold- or silver-plated	10%	7%
9113.90	- Other:		
9113.90.10	- - Of plastics	15%	7%
9113.90.20	- - Of leather or of composition leather	15%	7%
9113.90.30	- - Of textile materials	10%	7%
9113.90.40	- - Of pearls, of precious or semiprecious stones (natural, synthetic or reconstructed)	10%	7%
9113.90.50	- - Of rubber	15%	7%
9113.90.90	- - Other	10%	7%
<b>91.14</b>	<b>Other clock or watch parts:</b>		
9114.10.00	- Springs, including hair-springs	15%	7%
9114.20.00	- Jewels	15%	7%
9114.30.00	- Dials	15%	7%
9114.40.00	- Plates and bridges	15%	7%
9114.90.00	- Other	10%	7%

## CHAPTER 92

### MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

#### NOTES

1. This Chapter does not cover:
  - a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
  - c) toy instruments or apparatus (heading 9503);
  - d) brushes for cleaning musical instruments (heading 9603); or
  - e) collectors' pieces or antiques (heading 9705 or 9706).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.  
Cards, discs and rolls of heading 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>92.01</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:</b>		
9201.10.00	- Upright pianos	5%	7%
9201.20.00	- Grand pianos	5%	7%
9201.90.00	- Other	5%	7%
<b>92.02</b>	<b>Other string musical instruments (for example, guitars, violins, harps):</b>		
9202.10.00	- Played with a bow	10%	7%
9202.90.00	- Other	10%	7%
<b>92.05</b>	<b>Other string musical instruments (for example, clarinets, trumpets, bagpipes):</b>		
9205.10.00	- Brass-wind instruments	10%	7%
9205.90.00	- Other	10%	7%
<b>9206.00.00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)</b>	10%	7%
<b>92.07</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions): organs, guitars, accordions):</b>		
9207.10.00	- Keyboard instruments, other than accordions	5%	7%
9207.90.00	- Other	10%	7%
<b>92.08</b>	<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:</b>		
9208.10	- Musical boxes:		
9208.10.10	- - Musical jewellery boxes	10%	7%
9208.10.90	- - Other	10%	7%
9208.90	- Other:		
9208.90.10	- - Mechanical street organs and mechanical singing birds	10%	7%
9208.90.20	- - Decoy calls of all kinds and mouth-blown sound signalling instruments	10%	7%
9208.90.90	- - Other	15%	7%
<b>92.09</b>	<b>Parts (for example, mechanisms for musical boxes) and accessories (for example: cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:</b>		
9209.30.00	- Musical instrument strings	15%	7%
	- Other:		
9209.91	- - Parts and accessories for pianos:		
9209.91.10	- - - Piano and similar cases	15%	7%
9209.91.90	- - - Other	15%	7%
9209.92.00	- - Parts and accessories for the musical instruments of heading 9202	15%	7%
9209.94.00	- - Parts and accessories for the musical instruments of heading 9207	10%	7%
9209.99	- - Other:		
9209.99.10	- - - Parts and accessories for wood-wind and percussion instruments	15%	7%
	- - - Other:		
9209.99.91	- - - - Parts for keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	15%	7%
9209.99.99	- - - - Other	10%	7%

## SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

### CHAPTER 93 ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

#### NOTES

1. This Chapter does not cover:
  - a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - c) armoured fighting vehicles (heading 8710);
  - d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - e) bows, arrows, fencing foils or toys (Chapter 95); or
  - f) collectors' pieces or antiques (heading 9705 or 9706).
2. In heading 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading 8526.

#### ADDITIONAL NOTES

1. Military weapons and military goods may be imported by the government alone (Tax Code, Article 441).
2. In accordance with Article 4 of Act No. 14, 30 October 1990, arms and ammunition are subject to import restrictions; enforced by the Ministry of Government and Justice. (O.G. No. 21.659, 6 November 1990).
3. Goods of Tariff subdivisions 9301 11 00, 9301 19 00, 9301 20 00, 9301 90 00, 9305 91 00, 9306 30 10, 9306 90 10 and 9307 00 10 are subject to import restrictions. The importer must present the permit issued by the competent authorities on import of such goods.
4. In accordance with the provisions of Article 143 of Act No. 8, 15 March 2010 (Official Gazette 26.489-A, 15 March 2010, the goods of the Tariff subheadings listed below will be subject to Selective Excise Duty at a rate of 10%:

9301.11.00	9301.90.00	9303.20.00
9301.19.00	9302.00.00	9303.30.00
9301.20.00	9303.10.00	9303.90.00

5. Arms purchased by the State shall not be subject to the Selective Excise Duty.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>93.01</b>	<b>Military weapons, other than revolvers, pistols and the arms of heading 9307:</b>		
9301.11.00	- Artillery weapons (for example, guns, howitzers and mortars):	15%	7% *
9301.19.00	- - Self-propelled	15%	7% *
9301.20.00	- - Other	15%	7% *
9301.90.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors *	15%	7% *
	- Other	15%	7% *
<b>9302.00.00</b>	<b>Revolvers and pistols, other than those of heading 9303 or 9304</b>	15%	7%
<b>93.03</b>	<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):</b>		
9303.10.00	- Muzzle-loading firearms	15%	7%
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shot-gun-rifles	15%	7%
9303.30.00	- Other sporting, hunting or target-shooting rifles	15%	7%
9303.90.00	- Other	15%	7%
<b>9304.00.00</b>	<b>Other arms (for example: spring, air or gas guns and pistols, truncheons), excluding those of heading 9307</b>	15%	7%
<b>93.05</b>	<b>Parts and accessories of articles of headings 93.01 to 93.04:</b>		
9305.10.00	- Of revolvers or pistols	15%	7%
9305.21.00	- Of shotguns or rifles of heading 93.03:		
9305.29.00	- - Shotgun barrels	15%	7%
	- - Other	15%	7%
	- Other:		
9305.91.00	- - Of military weapons of heading 93.01	15%	7% *
9305.99.00	- - Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>93.06</b>	<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:</b>		
	- Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	-- Cartridges	15%	7%
9306.29	-- Other:		
9306.29.10	--- Air gun pellets	15%	7%
9306.29.90	--- Other	15%	7%
9306.30	- Other cartridges and parts thereof:		
9306.30.10	-- For military weapons and parts thereof *	15%	7%
9306.30.90	-- Other	15%	7%
9306.90	- Other:		
9306.90.10	-- Other munitions of war and grenades and parts thereof	15%	7% *
9306.90.20	-- Harpoons and heads for harpoons	10%	7%
9306.90.30	-- Parts for water-sport weapons	10%	7%
9306.90.90	-- Other	15%	7%
<b>9307.00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor:</b>		
9307.00.10	- Swords, cutlasses, bayonets, lances and similar arms for military purposes	15%	7% *
9307.00.90	- Other	15%	7%
* See additional note (restrictions)			



**SECTION XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94**  
**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,**  
**CUSHIONS AND SIMILAR STUFFED FURNISHINGS;**  
**LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;**  
**ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

**NOTES**

1. This Chapter does not cover:
  - a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 7009;
  - c) articles of Chapter 71;
  - d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;
  - e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
  - f) lamps or lighting fittings of Chapter 85;
  - g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 to 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
  - h) articles of heading 8714;
  - ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
  - k) articles of Chapter 91 (for example, clocks and clock cases); or
  - l) toy furniture or toy lamps or lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 9505).
2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.  
The following are, however, to be classified in the abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
  - a) cupboards, bookcases, other shelved furniture and unit furniture;
  - b) seats and beds.
3. A) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.  
B) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading 9406, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>94.01</b>	<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof:</b>		
9401.10	- Seats of a kind used for aircraft:		
9401.10.10	- - With wooden frames	15%	7%
9401.10.20	- - With metal frames	10%	7%
9401.10.90	- - Other	15%	7%
9401.20	- Seats of a kind used for motor vehicles:		
9401.20.10	- - Car seats for infants, of any material	10%	-
9401.20.20	- - Other seats with wooden frames	15%	7%
9401.20.30	- - Other seats with metal frames	10%	7%
9401.20.90	- - Other	15%	7%
9401.30	- Swivel seats with variable height adjustment:		
9401.30.10	- - With wooden frames	15%	7%
9401.30.20	- - With metal frames	15%	7%
9401.30.90	- - Other	15%	7%
9401.40	- Seats other than garden seats or camping equipment, convertible into beds:		
9401.40.10	- - With wooden frames	15%	7%
9401.40.20	- - With metal frames	15%	7%
9401.40.90	- - Other	15%	7%
	- Seats of cane, osier, bamboo or similar materials:		
9401.51.00	- - Of bamboo or rattan	15%	7%
9401.59.00	- - Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
9401.61.00	- Other seats, with wooden frames:	15%	7%
9401.69.00	- - Upholstered	15%	7%
	- - Other		
9401.71	- Other seats, with metal frames:		
9401.71.10	- - Upholstered:	15%	7%
9401.71.90	- - - Fixed for theatres	10%	7%
9401.79	- - - Other		
9401.79.10	- - Other:	15%	7%
9401.79.90	- - - Fixed for theatres	15%	7%
9401.80	- - - Other		
9401.80.10	- Other seats:	10%	-
9401.80.90	- - Children's seats of plastics	5%	7%
9401.90	- - Other		
9401.90.10	- Parts:	3%	7%
	- - Metal bases; mechanisms for swivel seats with variable height adjustment; metal frames		
9401.90.20	- - Plastic moulds for making chairs	3%	7%
9401.90.30	- - Plywood moulds for making chairs	3%	7%
9401.90.90	- - Other	15%	7%
<b>94.02</b>	<b>Medical, surgical, dental or veterinary furniture (for example, Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:</b>		
9402.10	- Dentists', barbers' or similar chairs and parts thereof:		
	- - Dentists', barbers' or similar chairs:		
9402.10.11	- - - With wooden frames	15%	7%
9402.10.12	- - - With metal frames	15%	7%
9402.10.19	- - - Other	15%	7%
	- - Parts:		
9402.10.91	- - - Of wood	15%	7%
9402.10.92	- - - Of metal	15%	7%
9402.10.99	- - - Other	15%	7%
9402.90	- Other:		
	- - Other furniture, excluding parts:		
9402.90.11	- - - With wooden frames	15%	7%
9402.90.12	- - - With metal frames	15%	7%
9402.90.19	- - - Other	15%	7%
	- - Parts:		
9402.90.91	- - - Of wood	15%	7%
9402.90.92	- - - Of metal	15%	7%
9402.90.99	- - - Other	15%	7%
<b>94.03</b>	<b>Other furniture and parts thereof:</b>		
9403.10	- Metal furniture of a kind used in offices:		
	- - Floor-standing:		
9403.10.11	- - - Filing cabinets for charts and plans	15%	7%
9403.10.12	- - - Other filing cabinets	15%	7%
9403.10.19	- - - Other	15%	7%
	- - Other:		
9403.10.91	- - - Quick assembly units and flat packs, whether or not assembled	15%	7%
9403.10.99	- - - Other	15%	7%
9403.20	- Other metal furniture:		
	- - Floor-standing:		
9403.20.11	- - - Ice-boxes	15%	7%
9403.20.12	- - - Folding beds	15%	7%
9403.20.13	- - - Display cases for goods	5%	7%
9403.20.14	- - - Shelves and shelving units	10%	7%
9403.20.19	- - - Other	15%	7%
	- - Other:		
9403.20.91	- - - Quick assembly units and flat packs, whether or not assembled	15%	7%
9403.20.92	- - - Bathroom cabinets	5%	7%
9403.20.93	- - - Display cases for goods	5%	7%
9403.20.99	- - - Other	15%	7%
9403.30	- Wooden furniture of a kind used in offices:		
9403.30.10	- - Floor-standing	15%	7%
9403.30.90	- - Other	15%	7%
9403.40	- Wooden furniture of a kind used in the kitchen:		
9403.40.10	- - Floor-standing	15%	7%
9403.40.90	- - Other	15%	7%
9403.50	- Wooden furniture of a kind used in the bedroom:		
9403.50.10	- - Folding beds	15%	7%
9403.50.90	- - Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
9403.60	- Other wooden furniture:		
	-- Floor-standing:		
9403.60.11	--- Camphor wood boxes	15%	7%
9403.60.19	--- Other	15%	7%
9403.60.90	-- Other	15%	7%
9403.70	- Furniture of plastics:		
	-- Floor-standing:		
9403.70.11	--- Display cases for goods	5%	7%
9403.70.19	--- Other	5%	7%
	-- Other:		
9403.70.91	--- Display cases for goods	5%	7%
9403.70.99	--- Other	15%	7%
	- Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.81.00	-- Of bamboo or rattan	15%	7%
9403.89.00	-- Other	15%	7%
9403.90.00	- Parts	15%	7%
<b>94.04</b>	<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:</b>		
9404.10	- Mattress supports:		
9404.10.10	-- Metal frames with springs or wire mesh, not upholstered	15%	7%
9404.10.90	-- Other	15%	7%
	- Mattresses:		
9404.21.00	-- Of cellular rubber or plastics, whether or not covered	15%	7%
9404.29.00	-- Of other materials	15%	7%
9404.30.00	- Sleeping bags	10%	7%
9404.90	- Other:		
	-- Pillows, bolsters, seats and cushions:		
9404.90.11	--- Electrically operated	15%	7%
9404.90.12	--- Other of rubber, not inflatable	10%	7%
9404.90.19	--- Other	10%	7%
9404.90.20	-- Blankets, quilts and bedspreads	10%	7%
9404.90.90	-- Other	15%	7%
<b>94.05</b>	<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included:</b>		
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.10.10	-- Searchlights or spotlights of any kind	15%	7%
9405.10.20	-- Other of plastics	10%	7%
9405.10.30	-- Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15%	7%
	-- Other of ceramics:		
9405.10.41	--- Of porcelain or faience	15%	7%
9405.10.49	--- Other	5%	7%
	-- Other of base metal:		
9405.10.51	--- Fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)	10%	7%
9405.10.59	--- Other	10%	7%
9405.10.90	-- Other	15%	7%
9405.20	- Electric table, desk, bedside or floor-standing lamps:		
9405.20.10	-- Of plastic	10%	7%
9405.20.20	-- Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15%	7%
	-- Of ceramics:		
9405.20.31	--- Of porcelain or faience	15%	7%
9405.20.39	--- Other	10%	7%
9405.20.40	-- Of base metals	10%	7%
9405.20.90	-- Other	15%	7%
9405.30	- Lighting sets of a kind used for Christmas trees:		
9405.30.10	-- With bulbs	10%	7%
9405.30.90	-- Other	10%	7%
9405.40	- Other electrical lamps and lighting fittings:		
9405.40.10	-- Searchlights or spotlights of any kind	15%	7%
9405.40.20	-- Other of plastics	10%	7%
9405.40.30	-- Other of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15%	7%
	-- Other of ceramics:		
9405.40.41	--- Of porcelain or faience	15%	7%
9405.40.49	--- Other	10%	7%
9405.40.50	-- Other of base metal	10%	7%
9405.40.90	-- Other	15%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
9405.50	- Non-electrical lamps and lighting fittings:		
9405.50.10	- - Of plastic	10%	7%
9405.50.20	- - Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15%	7%
	- - Of ceramics:		
9405.50.31	- - - Of porcelain or faience	15%	7%
9405.50.39	- - - Other	10%	7%
9405.50.40	- - Of glass	15%	7%
	- - Of base metals:		
9405.50.51	- - - Paraffin lamps or lanterns	15%	7%
9405.50.59	- - - Other	15%	7%
9405.50.90	- - Other	15%	7%
9405.60.00	- Illuminated signs, illuminated name-plates and the like	15%	7%
	- Parts:		
9405.91	- - Of glass:		
9405.91.10	- - - Non-electrical	15%	7%
9405.91.90	- - - Other	10%	7%
9405.92.00	- - Of plastics	10%	7%
9405.99	- - Other:		
9405.99.10	- - - Of straw, osier, rushes or reeds, strips of wood or plaiting materials of Chapter 46	15%	7%
	- - - Of ceramics:		
9405.99.21	- - - - Of porcelain or faience	15%	7%
9405.99.29	- - - - Other	10%	7%
	- - - Of base metals:		
9405.99.31	- - - - For non-electrical lamps	15%	7%
9405.99.32	- - - - For fluorescent lamps of the kind used in suspended ceilings (commercial and industrial)	15%	7%
9405.99.33	- - - - For searchlights or spotlights	15%	7%
9405.99.39	- - - - Other	10%	7%
9405.99.90	- - - Other	15%	7%
<b>9406.00</b>	<b>Prefabricated buildings:</b>		
9406.00.10	- Of plastics	10%	7%
	- Of wood:		
9406.00.21	- - Structures	15%	7%
9406.00.29	- - Other	15%	7%
9406.00.30	- Articles of cement, of concrete or of artificial stone, including articles of slag cement or of terrazzo cement	15%	7%
9406.00.40	- Of ceramics	15%	7%
	- Of iron or steel:		
9406.00.51	- - Structures	15%	7%
9406.00.52	- - Greenhouses	FREE	7%
9406.00.59	- - Other	15%	7%
	- Of aluminium:		
9406.00.61	- - Structures	15%	7%
9406.00.62	- - Greenhouses	FREE	7%
9406.00.69	- - Other	15%	7%
	- Of zinc:		
9406.00.71	- - Structures	15%	7%
9406.00.79	- - Other	10%	7%
9406.00.90	- Other	15%	7%

## CHAPTER 95

### TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

#### NOTES

1. This Chapter does not cover:
  - a) Candles (heading 3406);
  - b) fireworks or other pyrotechnic articles of heading 3604;
  - c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
  - d) sports bags or other containers of heading 4202, 4303 or 4304;
  - e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
  - ij) unmounted glass eyes for dolls or other toys, of heading 7018;
  - k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - l) bells, gongs or the like of heading 8306;
  - m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504) or radio remote control apparatus (heading 8526);
  - n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - o) children's bicycles (heading 8712);
  - p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - q) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
  - r) decoy calls or whistles (heading 9208);
  - s) arms or other articles of Chapter 93;
  - t) electric garlands of all kinds (heading 9405);
  - u) racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - v) tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or re-constructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 9503 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 9503 does not cover articles which, on account of their design, shape or constituent material are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

#### ADDITIONAL NOTE

1. Goods of Tariff subdivisions 9504 10 11, 9504 30 10 and 9504 90 11 are subject to import restrictions. The importer must present the permit issued by the competent authorities on import of such goods.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>9503.00</b>	<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:</b>		
9503.00.10	- Electric trains, including tracks, signals and other accessories	10%	7%
9503.00.20	- Reduced-size ("scale") model assembly kits, whether or not working models	10%	7%
9503.00.30	- Other construction sets and constructional toys	10%	7%
	- Toys representing animals or non-human creatures:		
9503.00.41	- - Cuddly toys, whether or not stuffed	5%	7%
9503.00.49	- - Other	10%	7%
9503.00.50	- Toy musical instruments	10%	7%
9503.00.60	- Puzzles	10%	7%
	- Other:		
9503.00.91	- - Wheeled toys designed to be ridden by children; dolls' carriages	10%	7%
9503.00.92	- - Dolls, whether or not dressed	10%	7%
9503.00.99	- - Other	10%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>95.04</b>	<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:</b>		
9504.10	- Video games of a kind used with a television receiver:		
	- - Operated by coins or discs:		
9504.10.11	- - - Distributing cash prizes	15%	7% *
9504.10.12	- - - Distributing non-cash prizes	15%	7%
9504.10.19	- - - Other	15%	7%
9504.10.20	- - Other, which connect to a television receiver	5%	7%
9504.10.90	- - Other	5%	7%
9504.20	- Any kind of billiards and their accessories:		
9504.20.10	- - Of a kind used for children's amusement	10%	7%
9504.20.90	- - Other	15%	7%
9504.30	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment:		
9504.30.10	- - Distributing cash prizes	15%	7% *
9504.30.20	- - Distributing non-cash prizes	15%	7%
9504.30.90	- - Other	15%	7%
9504.40	- Playing cards:		
9504.40.10	- - For children	10%	7%
9504.40.90	- - Other	15%	7%
9504.90	- Other:		
	- - Automatic bowling alley equipment:		
9504.90.11	- - - Coin operated, distributing cash prizes	15%	7% *
9504.90.12	- - - Other coin operated, distributing non-cash prizes	15%	7%
9504.90.19	- - - Other	15%	7%
	- - Other bowling alley equipment:		
9504.90.21	- - - For children	10%	7%
9504.90.29	- - - Other	15%	7%
	- - Other games of chance, of the kind used in casinos and public places:		
9504.90.31	- - - With a mechanical system or a motor	15%	7%
9504.90.39	- - - Other	15%	7%
9504.90.40	- - Other games for children	10%	7%
9504.90.50	- - Parlour games	10%	7%
9504.90.90	- - Other	15%	7%
<b>95.05</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:</b>		
9505.10	- Articles for Christmas festivities:		
9505.10.10	- - Nativity figures	15%	7%
9505.10.90	- - Other	10%	7%
9505.90.00	- Other	10%	7%
<b>95.06</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:</b>		
	- Snow-skis and other snow-ski equipment:		
9506.11.00	- - Skis	5%	7%
9506.12.00	- - Ski fastenings	5%	7%
9506.19.00	- - Other	5%	7%
	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21.00	- - Sailboards	5%	7%
9506.29.00	- - Other	5%	7%
	- Golf clubs and other golf equipment:		
9506.31.00	- - Full sets of golf clubs	5%	7%
9506.32.00	- - Balls	5%	7%
9506.39.00	- - Other	5%	7%
9506.40.00	- Articles and equipment for table-tennis	5%	7%
	- Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	- - Lawn-tennis rackets, whether or not strung	5%	7%
9506.59.00	- - Other	5%	7%
	- Balls, other than golf balls and table-tennis balls:		
9506.61.00	- - Lawn-tennis balls	5%	7%
9506.62	- - Inflatable:		
9506.62.10	- - - Footballs, basketballs	5%	7%
9506.62.90	- - - Other	5%	7%
9506.69	- - Other:		
9506.69.10	- - - Balls for baseball or softball	5%	7%
9506.69.90	- - - Other	5%	7%
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	5%	7%
	- Other:		
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	5%	7%
9506.99	- - Other:		
9506.99.10	- - - Swings, slides and the like, of plastics	10%	7%
	- - - Other:		
9506.99.91	- - - - Plastic paddling pools for infants	10%	7%
9506.99.99	- - - - Other	5%	7%

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>95.07</b>	<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites:</b>		
9507.10.00	- Fishing rods	10%	7%
9507.20.00	- Fish-hooks, whether or not snelled	10%	7%
9507.30.00	- Fishing reels	10%	7%
9507.90	- Other:		
9507.90.10	- - Fishing line	15%	7%
9507.90.20	- - Decoy "birds"	10%	7%
9507.90.30	- - Butterfly nets and fish landing nets	15%	7%
9507.90.90	- - Other	10%	7%
<b>95.08</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres:</b>		
9508.10.00	- Travelling circuses and travelling menageries	15%	7%
9508.90.00	- Other	15%	7%
* See additional note (restrictions)			

## CHAPTER 96

### MISCELLANEOUS MANUFACTURED ARTICLES

#### NOTES

1. This Chapter does not cover:
  - a) pencils for cosmetic or toilet uses (Chapter 33);
  - b) articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
  - c) imitation jewellery (heading 7117);
  - d) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
  - f) articles of Chapter 90 (for example, spectacle frames (heading 9003), mathematical drawing pens (heading 9017), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading 9018));
  - g) articles of Chapter 91 (for example, clock or watch cases);
  - h) musical instruments or parts or accessories thereof (Chapter 92);
  - ij) articles of Chapter 93 (arms and parts thereof);
  - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - l) articles of Chapter 95 (toys, games, sports requisites); or
  - m) works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 9602 the expression "vegetable or mineral carving material" means:
  - a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - b) amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 9603 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or of metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>96.01</b>	<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding):</b>		
9601.10	- Worked ivory and articles of ivory:		
9601.10.10	- - Articles	15%	7%
9601.10.90	- - Other	10%	7%
9601.90	- Other:		
9601.90.10	- - Articles	15%	7%
9601.90.90	- - Other	10%	7%
<b>9602.00</b>	<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin:</b>		
9602.00.10	- Worked vegetable or mineral carving material and articles of these materials	10%	7%
9602.00.20	- Gelatin capsules	10%	7%
9602.00.90	- Other	15%	7%
<b>96.03</b>	<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):</b>		
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15%	7%
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.21.00	- - Tooth brushes, including dental-plate brushes	5%	7%
9603.29.00	- - Other	10%	7%
9603.30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
9603.30.10	- - Brushes for the application of cosmetics	3%	7%
9603.30.90	- - Other	15%	7%



CODE	Description of Goods	CUSTOMS DUTY	ITBMS
9603.40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers:		
	-- Brushes:		
9603.40.11	--- Brushes for dyeing footwear	FREE	7%
9603.40.19	--- Other	10%	7%
9603.40.20	-- Paint rollers without handles	15%	7%
9603.40.30	-- Holders for paint rollers	10%	7%
9603.40.90	-- Other	15%	7%
9603.50	- Other brushes constituting parts of machines, appliances or vehicles:		
9603.50.10	-- Brushes for machines	3%	7%
9603.50.90	-- Other	10%	7%
9603.90	- Other:		
	-- Prepared knots and tufts for broom or brush making, other than mops:		
9603.90.11	--- For tooth brushes, shaving brushes and paint brushes	15%	7%
9603.90.19	--- Other	15%	7%
9603.90.20	-- Floor mops, with or without cloths or scouring pads	5%	7%
9603.90.30	-- Mop-head frames, without handle, cloths or scouring pads	15%	7%
	-- Brushes for washing clothes, scrubbing floors, cleaning toilets, twisted-in wire brushes for washing bottles and feeding bottles and cleaning lavatories and the like:		
9603.90.41	--- Of vegetable fibres, plastic fibres or man-made fibres	10%	7%
9603.90.49	--- Other	10%	7%
9603.90.50	-- Hand-operated mechanical floor sweepers, other than motorized	15%	7%
	-- Other brooms, brushes and similar articles, including crumb brushes:		
9603.90.61	--- Of vegetable fibres, plastic fibres or the like	5%	7%
9603.90.69	--- Other	5%	7%
9603.90.70	-- Feather dusters and similar articles	10%	7%
	-- Other:		
9603.90.91	--- Wire brushes	15%	7%
9603.90.92	--- Brooms and brushes of rubber or plastics moulded in one piece	10%	7%
9603.90.99	-- Other	10%	7%
<b>9604.00</b>	<b>Hand sieves and hand riddles:</b>		
	- Kitchen articles:		
9604.00.11	-- Coffee strainers	15%	7%
9604.00.12	-- Other of plastics	15%	7%
9604.00.19	-- Other	15%	7%
9604.00.90	- Other	3%	7%
<b>9605.00.00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning</b>	15%	7%
<b>96.06</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:</b>		
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	3%	7%
	- Buttons:		
9606.21.00	-- Of plastics, not covered with textile material	3%	7%
9606.22.00	-- Of base metal, not covered with textile material	3%	7%
9606.29.00	-- Other	3%	7%
9606.30.00	- Button moulds and other parts of buttons; button blanks	3%	7%
<b>96.07</b>	<b>Slide fasteners and parts thereof:</b>		
	- Slide fasteners:		
9607.11.00	-- Fitted with chain scoops of base metal	3%	7%
9607.19.00	-- Other	3%	7%
9607.20.00	- Parts	3%	7%
<b>96.08</b>	<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09:</b>		
9608.10.00	- Ball point pens	10%	7%
9608.20.00	- Felt tipped and other porous-tipped pens and markers	10%	7%
	- Fountain pens, stylograph pens and other pens:		
9608.31.00	-- Indian ink drawing pens	10%	7%
9608.39.00	-- Other	10%	7%
9608.40.00	- Propelling or sliding pencils	10%	7%
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	10%	7%
9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	10%	7%
	- Other:		
9608.91.00	-- Pen nibs and nib points	10%	7%
9608.99.00	-- Other	10%	7%
<b>96.09</b>	<b>Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:</b>		
9609.10	- Pencils and crayons, with leads encased in a rigid sheath:		
9609.10.10	-- Wax pencils and crayons	10%	-

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
9609.10.20	- - With leads encased in a rigid sheath of wood, with black leads of clay, graphite or charcoal	10%	-
9609.10.90	- - Other, whether or not presented in a range of colours	10%	-
9609.20.00	- Pencil leads, black or coloured	10%	-
9609.90	- Other:		
9609.90.10	- - Writing or drawing chalks	10%	7%
9609.90.90	- - Other	10%	7%
<b>9610.00</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed:</b>		
9610.00.10	- Slates or boards for children, whether or not incorporating a counting frame	10%	7%
9610.00.90	- Other	10%	7%
<b>9611.00.00</b>	<b>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks</b>	15%	7%
<b>96.12</b>	<b>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:</b>		
9612.10.00	- Ribbons	10%	7%
9612.20.00	- Ink-pads	15%	7%
<b>96.13</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:</b>		
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	10%	7%
9613.20.00	- Pocket lighters, gas fuelled, refillable	10%	7%
9613.80	- Other lighters:		
9613.80.10	- - Table lighters	10%	7%
9613.80.90	- - Other	10%	7%
9613.90.00	- Parts	10%	7%
<b>9614.00</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:</b>		
9614.00.10	- Stems or mouthpieces for pipes	10%	7%
9614.00.90	- Other	15%	7%
<b>96.15</b>	<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof:</b>		
9615.11.00	- Combs, hair-slides and the like:		
9615.19	- - Of hard rubber or of plastics	15%	7%
9615.19.10	- - Other:		
9615.19.10	- - - Hair-slides carved from the materials of headings 9601 and 9602	10%	7%
9615.19.90	- - - Other combs, hair-slides and the like	15%	7%
9615.90	- Other:		
9615.90.10	- - Hairpins of iron or steel	10%	7%
9615.90.90	- - Other	10%	7%
<b>96.16</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:</b>		
9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	3%	7%
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	3%	7%
<b>9617.00.00</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners</b>	5%	7%
<b>9618.00.00</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing</b>	5%	7%

**SECTION XXI**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**CHAPTER 97**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**NOTES**

1. This Chapter does not cover:
  - a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;
  - b) theatrical scenery, studio back-cloths or the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or
  - c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).
2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.  
B) Heading 9706 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

CODE	Description of Goods	CUSTOMS DUTY	ITBMS
<b>97.01</b>	<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:</b>		
9701.10	- Paintings, drawings and pastels:		
9701.10.10	- - Unframed, whether or not mounted on a framework	FREE	7%
9701.10.20	- - Framed with plastics	10%	7%
9701.10.90	- - Other	10%	7%
9701.90.00	- Other	15%	7%
<b>9702.00.00</b>	<b>Original engravings, prints and lithographs</b>	15%	7%
<b>9703.00.00</b>	<b>Original sculptures and statuary, in any material</b>	FREE	7%
<b>9704.00.00</b>	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907</b>	FREE	7%
<b>9705.00.00</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest</b>	FREE	7%
<b>9706.00.00</b>	<b>Antiques of an age exceeding one hundred years</b>	15%	7%

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