## THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975 SECTION I <br> LIVE ANIMALS; ANIMAL PRODUCTS

## Notes:

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

## Chapter 1

Live animals
Note:
This Chapter covers all live animals except :
(a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306, 0307 or 0308;
(b) cultures of micro-organisms and other products of heading 3002; and
(c) animals of heading 9508 .

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 0101 | Live horses, asses, mules and hinnies <br> - Horses: |  |  |  |
| 01012100 | -- Pure-bred breeding animals: | u | 30\% | - |
| 010129 | -- Other: |  |  |  |
| 01012910 | --- Horses for polo | u | 30\% | - |
| 01012990 | --- Other | u | 30\% | - |
| 010130 | - Asses |  |  |  |
| 01013010 | --- Pure-bred breeding animals: | u | 30\% | - |
| 01013020 | --- livestock | u | 30\% | - |
| 01013090 | --- Other | u | 30\% | - |
| 010190 | -- Other: |  |  | - |
| 01019030 | --- Mules and hinnies as livestock | u | 30\% | - |
| 01019090 | --- Other | u | 30\% | - |
| 0102 | Live bovine animals <br> - Cattle: |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the sub-order Pinnipedia) |  |  |  |
| 01061300 | -- Camels and other camelids (Camelidae) | u | 30\% | - |
| 01061400 | -- Rabbits and hares | u | 30\% | - |
| 01061900 | -- Other | u | 30\% | - |
| 01062000 | - Reptiles (including snakes and turtles) <br> - Birds: | u | 30\% | - |
| 01063100 | -- Birds of prey | u | 30\% | - |
| 01063200 | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos) | u | 30\% | - |
| 01063300 | -- Ostriches; emus (Dromaius novaehollandiae) | u | 30\% |  |
| 01063900 | -- Other <br> - Insects: | u | 30\% | - |
| 010641 | -- Bees |  |  |  |
| 01064110 | --- Pureline stock | u | 30\% | - |
| 01064190 | --- Other | u | 30\% | - |
| 010649 | -- Other: |  |  |  |
| 01064910 | --- Pureline stock | u | 30\% | - |
| 01064990 | --- Other | u | 30\% | - |
| 01069000 | - Other | u | 30\% | - |

## Chapter 2 <br> Meat and edible meat offal

Note:
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) edible, non-living insects (heading 0410);
(c) guts, bladders or stomachs of animals (heading 0504) or animal blood (heading 0511 or 3002); or
(d) animal fat, other than products of heading 0209 (Chapter 15).

Supplementary Note :
In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 0201 | Meat of bovine animals, fresh or chilled |  |  |  |
| 02011000 | - Carcasses and half-carcasses | kg. | 30\% | - |
| 02012000 | - Other cuts with bone in | kg. | 30\% | - |
| 02013000 | Boneless | kg. | 30\% | - |
| 0202 | Meat of bovine animals, frozen |  |  |  |
| 02021000 | - Carcasses and half-carcasses | kg. | 30\% | - |
| 02022000 | - Other cuts with bone in | kg. | 30\% | - |
| 02023000 | - Boneless | kg. | 30\% | - |
| 0203 | Meat of swine, fresh, chilled or frozen - Fresh or chilled : |  |  |  |
| 02031100 | -- Carcasses and half-carcasses | kg. | 30\% | - |
| 02031200 | -- Hams, shoulders and cuts thereof, with bone in | kg. | 30\% | - |
| 02031900 | -- Other <br> - Frozen: | kg. | 30\% | - |
| 02032100 | -- Carcasses and half-carcasses | kg. | 30\% | - |
| 02032200 | -- Hams, shoulders and cuts thereof, with bone in | kg. | 30\% | - |

## SECTION-I

| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 0204 | Meat of Sheep or goats, fresh, Chilled orfrozen |  |  |  |
| 02041000 | - Carcasses and half-carcasses of lamb, fresh or chilled | $\begin{aligned} & \mathrm{kg} . \\ & \mathrm{kg} . \end{aligned}$ | $\begin{aligned} & 30 \% \\ & 30 \% \end{aligned}$ | - |
| 02042100 | -- Carcasses and half-carcasses |  |  |  |
| 02042200 | -- Other cuts with bone in | kg. | 30\% | - |
| 02042300 | -- Boneless | kg. | 30\% | - |
| 02043000 | - Carcasses and half-carcasses of lamb, frozen <br> - Other meat of sheep, frozen : | kg. | 30\% | - |
| 02044100 | -- Carcasses and half-carcasses | kg. | 30\% | - |
| 02044200 | -- Other cuts with bone in | kg. | 30\% | - |
| 02044300 | -- Boneless | kg. | 30\% | - |
| 02045000 | - Meat of goats | kg. | 30\% | - |
| 02050000 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | kg. | 30\% | - |
| 0206 | Edible offal of bovine animals, swine, SHEEP, GOATS, HORSES, ASSES, MULES OR hinnies, fresh, chilled or frozen |  |  |  |
| 02061000 | - Of bovine animals, fresh or chilled <br> - Of bovine animals, frozen : | kg. | 30\% | - |
| 02062100 | -- Tongues | kg. | 30\% | - |
| 02062200 | -- Livers | kg. | 30\% | - |
| 02062900 | -- Other | kg. | 30\% | - |
| 02063000 | - Of swine, fresh or chilled <br> - Of swine, frozen : | kg. | 30\% | - |
| 02064100 | -- Livers | kg. | 30\% | - |
| 02064900 | -- Other | kg. | 30\% | - |
| 020680 | - Other, fresh or chilled : |  |  |  |
| 02068010 | --- Of sheep or goats | kg. | 30\% | - |
| 02068090 | --- Other | kg. | 30\% | - |
| 020690 | - Other, frozen : |  |  |  |
| 02069010 | --- Of sheep or goats | kg. | 30\% | - |
| 02069090 | --- Other | kg. | 30\% | - |
| 0207 | Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen Of fowls of the species Gallus domesticus : |  |  |  |
| 02071100 | -- Not cut in pieces, fresh or chilled | kg. | 30\% | - |
| 02071200 | -- Not cut in pieces, frozen | kg. | 30\% | - |
| 02071300 | -- Cuts and offal, fresh or chilled | kg. | 100\% | - |
| 02071400 | -- Cuts and offal, frozen <br> - Of turkeys : | kg. | 100\% | - |
| 02072400 | -- Not cut in pieces, fresh or chilled | kg. | 30\% | - |
| 02072500 | -- Not cut in pieces, frozen | kg. | 30\% | - |
| 02072600 | -- Cuts and offal, fresh or chilled | kg. | 30\% | - |
| 02072700 | -- Cuts and offal, frozen <br> - Of ducks: | kg. | 30\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 02074100 |  | Not cut in pieces, fresh or chilled | kg. | 30\% | - |
| 02074200 | -- | Not cut in pieces, frozen | kg. | 30\% | - |
| 02074300 | -- | Fatty livers, fresh or chilled | kg. | 30\% | - |
| 02074400 | -- | Other, fresh or chilled | kg. | 30\% | - |
| 02074500 |  | Other, frozen Of geese: | kg. | 30\% | - |
| 02075100 |  | Not cut in pieces, fresh or chilled | kg. | 30\% | - |
| 02075200 | -- | Not cut in pieces, frozen | kg. | 30\% | - |
| 02075300 | -- | Fatty livers, fresh or chilled | kg. | 30\% | - |
| 02075400 | -- | Other, fresh or chilled | kg. | 30\% | - |
| 02075500 | -- | Other, frozen | kg. | 30\% | - |
| 02076000 | - | Of guinea fowls | kg. | 30\% | - |
| 0208 |  | Other meat and edible meat offal, fresh, CHILLED OR FROZEN |  |  |  |
| 02081000 | - | Of rabbits or hares | kg. | 30\% | - |
| 02083000 | - | Of primates | kg. | 30\% | - |
| 02084000 |  | Of whales, dolphines and porpoises (mammals of the order cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia) | kg. | 30\% | - |
| 02085000 | - | Of reptiles (including snakes and turtles) | kg. | 30\% | - |
| 02086000 |  | Of camels and other camelids (Camelidae) | kg. | 30\% | - |
| 020890 | - | Other : |  |  |  |
| 02089010 |  | Of wild animals | kg. | 30\% | - |
| 02089090 | --- | Other | kg. | 30\% | - |
| 0209 |  | Pig fat, free of lean meat and poutry fat, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED |  |  |  |
| 02091000 | - | Of pigs | kg. | 30\% | - |
| 02099000 | - | Other | kg. | 30\% | - |
| 0210 |  | Meat and edible meat offal, salted, in BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND meals of meat or meat offal Meat of swine : |  |  |  |
| 02101100 | -- | Hams, shoulders and cuts thereof, with bone in | kg. | 30\% | - |
| 02101200 | -- | Bellies (streaky) and cuts thereof | kg. | 30\% | - |
| 02101900 | -- | Other | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 02102000 | - Meat of bovine animals <br> - Other, including edible flours and meals of meat or meat offal: | kg. | 30\% | - |
| 02109100 | -- Of primates | kg. | 30\% | - |
| 02109200 | -- Of whales, dolphins and porpoises (mammals of the order cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia) | kg. | 30\% | - |
| 02109300 | -- Of reptiles (including snakes and turtles) | kg. | 30\% | - |
| 02109900 | -- Other | kg. | 30\% | - |

## Chapter 3

## Fish and crustaceans, molluses 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, roes and milt 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.
3. Headings 0305 to 0308 do not cover flours, meals and pellets, fit for human consumption (heading 0309).

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 0301 | Live fish <br> - Ornamental Fish |  |  |  |
| 03011100 | -- Freshwater | kg. | 30\% | - |
| 03011900 | -- Other <br> - Other Live Fish : | kg. | 30\% | - |
| 03019100 | -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, <br> Oncorhynchus apache and Oncorhynchus chrysogaster) | kg. | 30\% | - |
| 03019200 | -- Eels (Anguilla spp.) | kg. | 30\% | - |
| 03019300 | -- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,Hypophthalmichthys spp., Cirrhinus spp.,Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) | kg. | 30\% | - |
| 03019400 | -- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | kg. | 30\% | - |
| 03019500 | -- Southern bluefin tunas (Thunnus maccoyii) | kg. | 30\% | - |
| 03019900 | -- Other | kg. | 30\% | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), Sword fish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 030291 to 0302 99: |  |  |  |
| 03024100 | - Herrings (Clupea harengus, Clupea pallasii) | kg. | 30\% | - |
| 03024200 | - Anchovies (Engraulis spp.) | kg. | 30\% | - |
| 03024300 | - - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | kg. | 30\% | - |
| 03024400 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | kg. | 30\% | - |
| 03024500 | - Jack and horse mackerel (Trachurus spp.) | kg. | 30\% | - |
| 03024600 | - - Cobia (Rachycentron canadum) | kg. | 30\% | - |
| 03024700 | - Sword fish (Xiphias gladius) | kg. | 30\% | - |
| 03024900 | - - Other <br> - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of sub-headings 030291 to 0302 99: | kg. | 30\% | - |
| 03025100 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | kg. | 30\% | - |
| 03025200 | - - Haddock (Melangrammus aegllefinus) | kg. | 30\% | - |
| 03025300 | - - Coal fish (Pollachinus virens) | kg. | 30\% | - |
| 03025400 | - - Hake (Merluccius spp., Urophycis spp.) | kg. | 30\% | - |
| 03025500 | - Alaska Pollock (Theragrachalcogramma) | kg. | 30\% | - |
| 03025600 | - - Blue whittings (Micromesistius poutassou, Micromesistius australis) | kg. | 30\% | - |
| 03025900 | - - Other <br> - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 030291 to 0302 99: | kg. | 30\% | - |
| 03027100 | - Tilapias (Oreochromis spp.), | kg. | 30\% | - |
| 03027200 | - Catfish (Pangasius spp., Silurus spp., Clarias spp., |  | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | Ictalurus spp.) |  |  |  |
| 03027300 | - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., | kg. | 30\% | - |
|  | Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.): |  |  |  |
| 03027400 | -- Eels (Anguilla spp.) | kg. | 30\% | - |
| 03027900 | - Other | kg. | 30\% | - |
|  | - Other fish exculding edible fish offal of subheadings 030291 to 0302 99: |  |  |  |
| 03028100 | - - Dogfish and other sharks | kg. | 30\% | - |
| 03028200 | - Rays and skates (Rajidae) | kg. | 30\% | - |
| 03028300 | - - Tooth fish (Dissostichus spp.) | kg. | 30\% | - |
| 03028400 | - Seabass (Dicentrarchus spp.) | kg. | 30\% |  |
| 03028500 | - - Seabream (Sparidae) | kg. | 30\% | - |
| 030289 | -- Other: |  |  |  |
| 03028910 | --- Hilsa (Tenualosa ilisha) | kg. | 30\% | - |
| 03028920 | Dara | kg. | 30\% | - |
| 03028930 | --- Pomfret | kg. | 30\% | - |
| 03028990 | - Other | kg. | 30\% | - |
|  | - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: |  |  |  |
| 030291 | -- Livers, roes and milt: |  |  |  |
| 03029110 | --- Livers, roes and milt | kg. | 30\% | - |
| 030292 | - - Shark fins: |  |  |  |
| 03029210 | -- - Shark fins | kg. | 30\% | - |
| 030299 | -- Other: |  |  |  |
| 03029910 | - - - Fish fins other than shark fins; heads, tails and maws | kg. | 30\% | - |
| 03029990 | -- - Other edible fish offal | kg. | 30\% | - |
| 0303 | FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH meat of heading 0304 <br> - Salmonidae, excluding edible fish offal of subheadings 030391 to 0303 99: |  |  |  |
| 03031100 | -- Sockeye salmon (red salmon) (Oncorhynchus nerka) | kg. | 30\% | - |
| 03031200 | - - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch,Oncorhynchus masou and Oncorhynchus rhodurus) | kg. | 30\% | - |
| 03031300 | - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | kg. | 30\% | - |
| 03031400 | -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and |  | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 03031900 | Oncorhynchus chrysogaster) <br> -- Other <br> - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) eels (Anguilla spp.),Nile perch (Lates niloticus) and snakeheads, (Channa spp.), excluding edible fish offal of sub-headings 030391 to 0303 99: | kg. | 30\% | - |
| 03032300 | - Tilapias (Oreochromis spp.) | kg. | 30\% |  |
| 03032400 | -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | kg. | 30\% | - |
| 03032500 | - Carp (Cyprinus spp., Carassius spp., <br> Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) | kg. | 30\% | - |
| 03032600 | - - Eels (Anguilla spp.) | kg. | 30\% | - |
| 03032900 | - - Other <br> - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 030391 to 0303 99: | kg. | 30\% | - |
| 03033100 | -- Halibut (Rheinhardtius hippoglossoides, Hippoglossus hippoglossus,Hippoglossus stenolepis) | kg. | 30\% | - |
| 03033200 | -- Plaice (Pleuronectes platessa) | kg. | 30\% | - |
| 03033300 | - - Sole (Solea spp.) | kg. | 30\% | - |
| 03033400 | - - Turbots (Psetta maxima) | kg. | 30\% | - |
| 03033900 | - - Other <br> - Tunas (of the genus Thunnus), skipjack tuna (stripebellied bonito) (Katsuwonuspelamis), excluding edible fish offal of sub-headings 030391 to 0303 99: | kg. | 30\% | - |
| 03034100 | -- Albacore or long finned tunas (Thunnus alalunga) | kg. | 30\% | - |
| 03034200 | -- Yellowfin tunas (Thunnus albacares) | kg. | 30\% | - |
| 03034300 | - - Skipjack tuna (stripe-bellied bonito) <br> (Katsuwonuspelamis) | kg. | 30\% | - |
| 03034400 | -- Bigeye tunas (Thunnus obesus) | kg. | 30\% | - |
| 03034500 | -- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | kg. | 30\% | - |
| 03034600 | -- Southern bluefin tunas (Thunnus maccoyii) | kg. | 30\% | - |
| 03034900 | - - Other <br> - Herrings (Clupea harengus, Clupea pallasii), | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), Sword fish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 030391 to 0303 99: |  |  |  |
| 03035100 | - Herrings (Clupea harengus, Clupea pallasii) | kg. | 30\% | - |
| 03035300 | - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | kg. | 30\% | - |
| 03035400 | - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | kg. | 30\% | - |
| 03035500 | - Jack and horse mackerel (Trachurus spp.) | kg. | 30\% | - |
| 03035600 | - Cobia (Rachycentron canadum) | kg. | 30\% | - |
| 03035700 | - Sword fish (Xiphias gladius) | kg. | 30\% | - |
| 030359 | - Others: |  |  |  |
| 03035910 | - - Indian mackerels (Rastrelliger spp.) | kg. | 30\% | - |
| 03035990 | - - Other <br> - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of sub-headings 030391 to 0303 99: | kg. | 30\% | - |
| 03036300 | - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | kg. | 30\% | - |
| 03036400 | - - Haddock (Melanogrammus aeglefinus) | kg. | 30\% | - |
| 03036500 | - Coal fish (Pollachius virens) | kg. | 30\% | - |
| 03036600 | - Hake (Merluccius spp., Urophycis spp.) | kg. | 30\% | - |
| 03036700 | - Alaska Pollock (Theragra chalcogramma) | kg. | 30\% | - |
| 03036800 | - - Blue whitings (Micromesistius poutassou, Micromesistiusaustralis) | kg. | 30\% | - |
| 03036900 | - - Other <br> - Other fish, excluding edible fish offal of sub-headings 030391 to 0303 99: | kg. | 30\% | - |
| 030381 | - Dogfish and other sharks: |  |  |  |
| 03038110 | -- Dogfish | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 03038190 | - - Other Sharks | kg. | 30\% | - |
| 03038200 | - - Rays and skates (Rajidae) | kg. | 30\% | - |
| 03038300 | - - Tooth fish (Dissostichus spp.) | kg. | 30\% | - |
| 03038400 | - - Seabass (Dicentrarchus spp.) | kg. | 30\% | - |
| 030389 | - - Other: |  |  |  |
| 03038910 | - - Hilsa (Tenualosa ilisha) | kg. | 30\% | - |
| 03038920 | -- Dara | kg. | 30\% | - |
| 03038930 | --- Ribbon fish | kg. | 30\% | - |
| 03038940 | --- Seer | kg. | 30\% | - |
| 03038950 | - - Pomfret (white or silver or black) | kg. | 30\% | - |
| 03038960 | --- Ghol | kg. | 30\% | - |
| 03038970 | - - Threadfin | kg. | 30\% | - |
| 03038980 | - - Croakers, groupers and flounders | kg. | 30\% | - |
| 03038990 | - - - Other <br> - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: | kg. | 30\% | - |
| 030391 | - Livers, roes and milt: |  |  |  |
| 03039110 | -- Egg or egg yolk of fish | kg. | 30\% | - |
| 03039190 | -- Other | kg. | 30\% | - |
| 030392 | - - Shark fins: |  |  |  |
| 03039210 | -- - Shark fins | kg. | 30\% | - |
| 030399 | - Other: |  |  |  |
| 03039910 | --- Fish fins other than shark fins, heads, tails and maws | kg. | 30\% | - |
| 03039990 | - - Other edible fish offal | kg. | 30\% | - |
| 0304 | FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN <br> - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): |  |  |  |
| 03043100 | -- Tilapias (Oreochromis spp.) | kg. | 30\% | - |
| 03043200 | -- Catfish (Pangasius spp., Silurus spp.,Clarias spp., Ictalurus spp.) | kg. | 30\% | - |
| 03043300 | -- Nile Perch (Lates niloticus) | kg. | 30\% | - |
| 03043900 | -- Other <br> - Fresh or chilled fillets of other fish : | kg. | 30\% | - |


| (1) | (2) (3) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 03044100 | -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | kg. | 30\% | - |
| 03044200 | -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | kg. | 30\% | - |
| 03044300 | -- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) |  | 30\% | - |
| 03044400 | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | kg. | 30\% | - |
| 03044500 | -- Swordfish (Xiphias gladius) k | kg. | 30\% | - |
| 03044600 | - Tooth fish (Dissostichus spp.) k | kg. | 30\% | - |
| 03044700 | - Dogfish and other sharks kg | kg. | 30\% | - |
| 03044800 | - Rays and skates (Rajidae) k | kg. | 30\% | - |
| 030449 | -- Other: |  |  |  |
| 03044910 | -- Hilsa (Tenualosa ilisha) kg. | kg. | 30\% | - |
| 03044930 | - Seer kg | kg. | 30\% | - |
| 03044940 | - Tuna kg | kg. | 30\% | - |
| 03044990 | --- Other <br> - Other, fresh or chilled: | kg. | 30\% | - |
| 03045100 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp.,Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | kg. | 30\% | - |
| 03045200 | - Salmonidae k | kg. | 30\% | - |
| 03045300 | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | kg. | 30\% | - |
| 03045400 | - Sword fish (Xiphias gladius) k | kg. | 30\% | - |
| 03045500 | - Tooth fish (Dissostichus spp.) k | kg. | 30\% | - |
| 03045600 | - Dogfish and other sharks k | kg. | 30\% | - |
| 03045700 | - Rays and skates (Rajidae) k | kg. | 30\% | - |
| 030459 | -- Other: |  |  |  |
| 03045910 | -- Hilsa (Tenualosa ilisha) k | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 03045930 | --- Seer | kg. | 30\% | - |
| 03045940 | - - Tuna | kg. | 30\% | - |
| 03045990 | --- Other | kg. | 30\% | - |
|  | - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): |  |  |  |
| 03046100 | - - Tilapias (Oreochromis spp.) | kg. | 30\% | - |
| 03046200 | - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | kg. | 30\% | - |
| 03046300 | - - Nile Perch (Lates niloticus) | kg. | 30\% | - |
| 03046900 | - - Other <br> - Frozen fillets of fish of Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: | kg. | 30\% | - |
| 03047100 | - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | kg. | 30\% | - |
| 03047200 | - Haddock (Melanogrammus aeglefinus) | kg. | 30\% | - |
| 03047300 | - Coal fish (Pollachius virens) | kg. | 30\% | - |
| 03047400 | - Hake (Merluccius spp., Urophycis spp.) | kg. | 30\% | - |
| 03047500 | - Alaska Pollock (Theragra chalcogramma) | kg. | 30\% | - |
| 03047900 | - - Other <br> - Frozen fillets of other fish: | kg. | 30\% | - |
| 03048100 | - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | kg. | 30\% | - |
| 03048200 | - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) |  | 30\% | - |
| 03048300 | - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | kg. | 30\% | - |
| 03048400 | - - Sword fish (Xiphias gladius) | kg. | 30\% | - |
| 03048500 | - Tooth fish (Dissostichus spp.) | kg. | 30\% | - |
| 03048600 | - Herrings (Clupea harengus, Clupea pallasii) | kg. | 30\% | - |
| 03048700 | - - Tunas (of the genus Thunnus), skipjack tuna (stripebellied bonito) (Katsuwonus pelamis) | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 030488 | - Dogfish, other sharks Rays and skates (Rajidae): |  |  |  |
| 03048810 | -- Dogfish | kg. | 30\% | - |
| 03048820 | --- Other sharks | kg. | 30\% | - |
| 03048830 | -- Rays and skates (Rajidae) | kg. | 30\% | - |
| 030489 | - - Other: |  |  |  |
| 03048910 | -- Hilsa (Tenualosa ilisha) | kg. | 30\% | - |
| 03048930 | --- Seer | kg. | 30\% | - |
| 03048940 | - - Tuna | kg. | 30\% | - |
| 03048990 | - - Other <br> - Other, frozen: | kg. | 30\% | - |
| 03049100 | - Sword fish (Xiphias gladius) | kg. | 30\% | - |
| 03049200 | - - Tooth fish (Dissostichus spp.) | kg. | 30\% | - |
| 03049300 | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | kg. | 30\% | - |
| 03049400 | - Alaska Pollock (Theragra chalcogramma) | kg. | 30\% | - |
| 03049500 | -- Fish of the families (Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae,) other than Alaska Pollock (Theragra chalcogramma) | kg. | 30\% | - |
| 03049600 | - Dogfish and other sharks | kg. | 30\% | - |
| 03049700 | -- Rays and skates (Rajidae) | kg. | 30\% | - |
| 03049900 | - - Other | kg. | 30\% | - |
| 0305 | FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS |  |  |  |
| 03051000 | - OMITTED |  |  |  |
| 03052000 | - Livers, roes and milt of fish, dried, smoked, salted or in brine <br> - Fish fillets, dried, salted or in brine, but not smoked: | kg. | 30\% | - |
| 03053100 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.,Carassius spp., Cteno- | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | pharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) |  |  |  |
| 03053200 | -- Fish of the familes Bregmacerotidae, Euclichthyidae, Gadidae,Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | kg. | 30\% | - |
| 03053900 | -- Other <br> - Smoked fish, including fillets, other than edible fish offal: | kg. | 30\% | - |
| 03054100 | -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo Salar) and Danube salmon (Hucho hucho) | kg. | 30\% | - |
| 03054200 | -- Herrings (Clupea harengus, Clupea pallasii) | kg. | 30\% | - |
| 03054300 | -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | kg. | 30\% | - |
| 03054400 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | kg. | 30\% | - |
| 03054900 | -- Other <br> - Dried fish, other than edible fish offal, whether or not salted but not smoked : | kg. | 30\% | - |
| 03055100 | -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | kg. | 30\% | - |
| 03055200 | - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti,Lepto- | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 03055300 | barbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) <br> - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | kg. | 30\% | - |
| 03055400 | - - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), Sword fish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae) | kg. | 30\% | - |
| 030559 | Other : |  |  |  |
| 03055910 | Mumbai duck | kg. | 30\% | - |
| 03055920 | - Seer without head | kg. | 30\% | - |
| 03055930 | Sprats | kg. | 30\% | - |
| 03055990 | --- Other <br> - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal | kg. | 30\% | - |
| 03056100 | -- Herrings (Clupea harengus, Clupea pallasii) | kg. | 30\% | - |
| 03056200 | -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | kg. | 30\% | - |
| 03056300 | -- Anchovies (Engraulis spp.) | kg. | 30\% | - |
| 03056400 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus kg. spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.,Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti,Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | kg. | 30\% | - |
| 030569 | -- Other: |  |  |  |
| 03056910 | --- Mumbai duck | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 03056920 | --- Seer without head | kg. | 30\% | - |
| 03056930 | --- Sprats | kg. | 30\% | - |
| 03056990 | --- Other | kg. | 30\% | - |
|  | - Fish fins, heads, tails, maws and other edible fish offal: |  |  |  |
| 03057100 | Shark fins | kg. | 30\% | - |
| 03057200 | -- Fish heads, tails and maws | kg. | 30\% | - |
| 03057900 | -- Other | kg. | 30\% | - |
| 0306 | CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED bY STEAMING OR bY bOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE |  |  |  |
|  | - Frozen: |  |  |  |
| 03061100 | -- Rock lobster and other sea craw fish (Palinurus spp., Panulirus spp., Jasus spp.) | kg. | 30\% | - |
| 030612 | -- Lobsters (Homarus spp.) |  |  |  |
| 03061210 | - Whole, cooked | kg. | 30\% | - |
| 03061290 | --- Other | kg. | 30\% | - |
| 03061400 | -- Crabs | kg. | 30\% | - |
| 03061500 | -- Norway lobsters (Nephrops norvegicus) | kg. | 30\% | - |
| 030616 | -- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon): |  |  |  |
| 03061610 | --- Accelerated Freeze Dried (AFD) | kg. | 30\% | - |
| 03061690 | - Other | kg. | 30\% | - |
| 030617 | -- Other shrimps and prawns: <br> --- Scampi (Macrobrachium spp.): |  |  |  |
| 03061711 | ---- Accelerated Freeze Dried (AFD) | kg. | 30\% | - |
| 03061719 | -- Other | kg. | 30\% | - |
| 03061720 | --- Vannamei shrimp (Litopenaeus vannamei) | kg. | 30\% | - |
| 03061730 | --- Indian white shrimp (Fenneropenaeus indicus) | kg. | 30\% | - |
| 03061740 | --- Black tiger shrimp (Penaeus monodon) | kg. | 30\% | - |
| 03061750 | --- Flower shrimp (Penaeus semisulcatus) | kg. | 30\% | - |
| 03061790 | --- Other | kg. | 30\% | - |
| 03061900 | -- Other | kg. | 30\% | - |
|  | - Live, fresh or chilled: |  |  |  |
| 03063100 | - - Rock lobster and other sea crawfish (Palinurus spp., Jasus spp.) | kg. | 30\% | - |

## SECTION-I

## CHAPTER-3

| 03063200 | - - Lobsters (Homarus spp.) | kg. | 30\% | - |
| :---: | :---: | :---: | :---: | :---: |
| 03063300 | - - Crabs | kg. | 30\% | - |
| 03063400 | - Norway lobsters (Nephrops norvegicus) | kg. | 30\% | - |
| 03063500 | - Cold water shrimps and prawns (Pandalus spp., Crangon crangon) | kg. | 30\% | - |
| 03063600 | - - Other shrimps and prawns | kg. | 30\% | - |
| 03063900 | - - Other | kg. | 30\% | - |
|  | - Other: |  |  |  |
| 03069100 | -- Rock lobster and other sea crawfish (Palinurus spp., Jasus spp.) | kg. | 30\% | - |
| 03069200 | - L Lobsters ( Homarus spp.) | kg. | 30\% | - |
| 03069300 | - - Crabs | kg. | 30\% | - |
| 03069400 | - Norway lobsters (Nephrops norvegicus) | kg. | 30\% | - |
| 03069500 | - Shrimps and prawns | kg. | 30\% | - |
| 03069900 | - - Other | kg. | 30\% | - |
| 0307 | MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS |  |  |  |
|  | - Oysters: | kg. | 30\% | - |
| 03071100 | -- Live, fresh or chilled | kg. | 30\% | - |
| 03071200 | - Frozen | kg. | 30\% | - |
| 03071900 | -- Other <br> - Scallops and other molluscs of the family Pectinidae | kg. | 30\% | - |
| 03072100 | -- Live, fresh or chilled | kg. | 30\% | - |
| 03072200 | - Frozen | kg. | 30\% | - |
| 03072900 | -- Other <br> - Mussels (Mytilus spp., Perna spp.) : | kg. | 30\% | - |
| 03073100 | -- Live, fresh or chilled | kg. | 30\% | - |
| 03073200 | - Frozen | kg. | 30\% | - |
| 030739 | -- Other : |  |  |  |
| 03073910 | --- Clams, clam meat (bivalves-Victorita, spp., Mertrix spp. and Katalysia spp.) | kg. | 30\% | - |
| 03073990 | --- Other <br> - Cuttle fish and squid: | kg. | 30\% | - |
| 030742 | -- Live, fresh or chilled: |  |  |  |
| 03074210 | - - Cuttle fish | kg. | 30\% | - |
| 03074220 | -- - Squid | kg. | 30\% | - |
| 030743 | - - Frozen: |  |  |  |
| 03074310 | - - Cuttle fish | kg. | 30\% | - |


| 03074320 | - - Whole squids | kg. | 30\% | - |
| :---: | :---: | :---: | :---: | :---: |
| 03074330 | --- Squid tubes | kg. | 30\% | - |
| 030749 | -- Other: |  |  |  |
| 03074910 | - - Cuttle fish | kg. | 30\% | - |
| 03074920 | - - Whole squids | kg. | 30\% | - |
| 03074930 | - -- Squid tubes | kg. | 30\% | - |
| 03074940 | - - - Dried squids | kg. | 30\% | - |
| 03074990 | - - - Other <br> - Octopus (Octopus spp.): | kg. | 30\% | - |
| 03075100 | - Live, fresh or chilled | kg. | 30\% | - |
| 03075200 | - - Frozen | kg. | 30\% | - |
| 03075900 | -- Other | kg. | 30\% | - |
| 03076000 | - Snails, other than sea snails <br> - Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): | kg. | 30\% | - |
| 03077100 | -- Live, fresh or chilled | kg. | 30\% | - |
| 03077200 | - - Frozen | kg. | 30\% | - |
| 03077900 | - - Other <br> - Abalone (Haliotis Spp.) and stromboid conchs (Strombus spp.): | kg. | 30\% | - |
| 03078100 | - - Live, fresh or chilled abalone (Haliotis spp.) | kg. | 30\% | - |
| 03078200 | -- Live, fresh or chilled stromboid conchs (Strombus spp.) | kg. | 30\% | - |
| 03078300 | - - Frozen abalone (Haliotis spp.) | kg. | 30\% | - |
| 03078400 | - - Frozen stromboid conchs (Strombus spp.) | kg. | 30\% | - |
| 03078700 | - Other abalone (Haliotis spp.) | kg. | 30\% | - |
| 03078800 | - Other stromboid conchs (Strombus spp.) <br> - Other | kg. | 30\% | - |
| 03079100 | -- Live, fresh or chilled | kg. | 30\% | - |
| 03079200 | - Frozen | kg. | 30\% | - |
| 03079900 | -- Other | kg. | 30\% | - |
| 0308 | AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER O COOKED BEFORE OR DURING THE SMOKING PROCESS |  |  |  |
|  | - Sea cucumbers (Stichopus japonicus, Holothurioidea) : |  |  |  |
| 03081100 | -- Live, fresh or chilled | kg. | 30\% | - |
| 03081200 | -- Frozen | kg. | 30\% | - |
| 03081900 | -- Other <br> - Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) : | kg. | 30\% | - |
| 03082100 | -- Live, fresh or chilled | kg. | 30\% | - |
| 03082200 | -- Frozen | kg. | 30\% | - |
| 03082900 | -- Other | kg. | 30\% | - |
| 030830 | - Jellyfish (Rhopilema spp.): |  |  |  |


| 03083010 | - | Live, fresh or chilled | kg. | 30\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 03083020 | --- | Dried, salted or frozen | kg. | 30\% | - |
| 03089000 | - | Other | kg. | 30\% | - |
| 0309 |  | flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit FOR HUMAN CONSUMPTION |  |  |  |
| 030910 | - | Of fish: |  |  |  |
| 03091010 | --- | Fresh or chilled | kg. | 30\% | - |
| 03091020 | --- | Frozen | kg. | 30\% | - |
| 03091030 | --- | Salted, in brine, dried or smoked | kg. | 30\% | - |
| 03091090 | --- | Other | kg. | 30\% |  |
| 030990 | - | Other |  |  |  |
|  | --- | Of crustaceans, fresh or chilled: |  |  |  |
| 03099011 | ---- | Vannamei shrimp (Litopenaeus vannamei) | kg. | 30\% | - |
| 03099012 | ---- | Indian white shrimp (Fenneropenaeus indicus) | kg. | 30\% | - |
| 03099013 | ---- | Black tiger shrimp (Penaeus monodon) | kg. | 30\% | - |
| 03099014 | ---- | Flower shrimp (Penaeus semisulcatus) | kg. | 30\% | - |
| 03099019 | ---- | Other | kg. | 30\% | - |
|  | --- | Of crustaceans, frozen: |  |  |  |
| 03099021 | ---- | Vannamei shrimp (Litopenaeus vannamei) | kg. | 30\% | - |
| 03099022 | ---- | Indian white shrimp (Fenneropenaeus indicus) | kg. | 30\% | - |
| 03099023 | ---- | Black tiger shrimp (Penaeus monodon) | kg. | 30\% | - |
| 03099024 | ---- | Flower shrimp (Penaeus semisulcatus) | kg. | 30\% | - |
| 03099029 | ---- | Other | kg. | 30\% | - |
|  | --- | Of crustaceans, salted, in brine, dried or smoked: |  |  |  |
| 03099031 | ---- | Vannamei shrimp (Litopenaeus vannamei) | kg. | 30\% | - |
| 03099032 | ---- | Indian white shrimp (Fenneropenaeus indicus) | kg. | 30\% | - |
| 03099033 | ---- | Black tiger shrimp (Penaeus monodon) | kg. | 30\% | - |
| 03099034 | ---- | Flower shrimp (Penaeus semisulcatus) | kg. | 30\% | - |
| 03099039 | ---- | Other | kg. | 30\% | - |
| 03099040 | --- | Of crustaceans, other | kg. | 30\% | - |
| 03099050 | --- | Of molluscs, fresh or chilled | kg. | 30\% | - |
| 03099060 | --- | Of molluscs, frozen | kg. | 30\% | - |
| 03099070 | --- | Of molluscs, salted, in brine, dried or smoked | kg. | 30\% | - |
| 03099080 | --- | Of molluscs, other | kg. | 30\% | - |
| 03099090 | --- | Other | kg. | 30\% | - |

# 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 0403, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. 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, neutralising salts and cultures of harmless lactic- acid-producing bacteria;
(b) the expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of $39 \%$ or more but less than $80 \%$ by weight.
4. 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.
5. This Chapter does not cover:
(a) non-living insects, unfit for human consumption (heading 0511);
(b) products obtained from whey, containing by weight more than $95 \%$ lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 1702);
(c) products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 1901 or 2106); or
(d) 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).
6. For the purposes of heading 0410 , the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

## Sub-heading Notes :

1. For the purposes of sub-heading 040410 , 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 sub-heading 040510 , the term "butter" does not include dehydrated butter or ghee (sub-heading 040590 ).

## Supplementary Note :

In this Chapter, "wild animal" means wild animal as defined in the Wild Life (Protection) Act, 1972 (53 of 1972).

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential <br> Areas |
| (1) | (2) | (3) | (4) | (5) |
| 0401 | Milk and cream, not concentrated NOR CONTAINING added sugar or other sweetening matter |  |  |  |
| 04011000 | - Of a fat content, by weight, not exceeding $1 \%$ | kg. | 30\% | - |
| 04012000 | - Of a fat content, by weight, exceeding $1 \%$ but not exceeding $6 \%$ | kg. | 30\% | - |
| 04014000 | - Of a fat content, by weight, exceeding $6 \%$ but not exceeding $10 \%$ | kg. | 30\% | - |
| 04015000 | - Of a fat content, by weight, exceeding $10 \%$ | kg. | 30\% | - |
| 0402 | Milk and cream, concentrated or containing added sugar or other sweetening matter |  |  |  |
| 040210 | - In powder, granules or other solidforms, of a fat content, by weight not exceeding 1.5\% : |  |  |  |
| 04021010 | --- Skimmed Milk | kg. | 60\% | - |
| 04021020 | --- Milk food for babies | kg. | 60\% | - |
| 04021090 | --- Other <br> - In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5\%: | kg. | 60\% | - |
| 04022100 | -- Not containing added sugar or other sweetening matter | kg. | 60\% | - |
| 040229 | -- Other: |  |  |  |
| 04022910 | --- Whole milk | kg. | 30\% | - |
| 04022920 | --- Milk for babies | kg. | 30\% | - |
| 04022990 | --- Other <br> - Other: | kg. | 30\% |  |
| 040291 | -- Not containing added sugar or other sweetening matter : |  |  |  |
| 04029110 | --- Condensed milk | kg. | 30\% | - |
| 04029190 | --- Other | kg. | 30\% |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 040299 | -- | Other : |  |  |  |
| 04029910 | --- | Whole milk | kg. | 30\% | - |
| 04029920 |  | Condensed milk | kg. | 30\% | - |
| 04029990 | --- | Other | kg. | 30\% | - |
| 0403 |  | YOGURT; BUTTERMILK, CURDLED MILK AND CREAM, 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 |  |  |  |
| 04032000 | - | Yogurt | kg. | $30 \%$ | - |
| 040390 | - | Other : |  |  |  |
| 04039010 | --- | Butter milk | kg. | 30\% | - |
| 04039090 | --- | Other | kg. | 30\% | - |
| 0404 |  | 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 |  |  |  |
| 040410 |  | Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter : |  |  |  |
| 04041010 |  | Whey, concentrated, evaporated or condensed, liquid or semi-solid | kg. | * $40 \%$ | - |
| 04041020 | --- | Whey, dry, blocks and powdered | kg. | * $40 \%$ | - |
| 04041090 | --- | Other | kg. | * $40 \%$ | - |
| 04049000 | - | Other | kg. | * $40 \%$ | - |
| 0405 |  | Butter and other fats and oils derived FROM MILK; DAIRY SPREADS |  |  |  |
| 04051000 | - | Butter | kg. | 40\% | - |
| 04052000 | - | Dairy spreads | kg. | 40\% | - |
| 040590 | - | Other : |  |  |  |
| 04059010 | --- | Butter oil | kg. | 40\% | - |
| 04059020 | --- | Ghee | kg. | 40\% | - |
| 04059090 | --- | Other | kg. | 40\% | - |
| 0406 |  | Cheese and curd |  |  |  |
| 04061000 | - | Fresh (unripened or uncured) cheese, | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | including whey cheese, and curd |  |  |  |
| 04062000 | - Grated or powdered cheese, of all kinds | kg. | 30\% | - |
| 04063000 | - Processed cheese, not grated or powdered | kg. | 30\% | - |
| 04064000 | - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | kg. | 30\% | - |
| 04069000 | - Other cheese | kg. | 40\% | - |
| 0407 | Birds' egGs, in shell, fresh, preserved or COOKED <br> - Fertilised eggs for incubation: |  |  |  |
| 04071100 | -- Of fowls of the species Gallus domesticus | $u$ | 30\% |  |
| 040719 | -- Other: |  |  |  |
| 04071910 | --- Of ducks | u | 30\% | - |
| 04071990 | --- Other | u | 30\% | - |
|  | - Other fresh eggs: |  |  |  |
| 04072100 | -- Of fowls of the species Gallus domesticus | u | 30\% | - |
| 04072900 | -- Other | u | 30\% |  |
| 04079000 | - Other | u | 30\% | - |
| 0408 | Birds' egGs, not in shell, and egg yolks, fresh, dried, COoked by Steaming or by bolling in water, MOULDED, FROZEN OR OTHERWISE PRESERVED, whether or not containing added sugar or other sweetening matter <br> - Egg yolks : |  |  |  |
| 04081100 | -- Dried | kg. | 30\% | - |
| 04081900 | -- Other | kg. | 30\% | - |
|  | - Other: |  |  |  |
| 04089100 | -- Dried | kg. | 30\% | - |
| 04089900 | -- Other | kg. | 30\% | - |
| 04090000 | Natural honey | kg. | 60\% | - |
| 0410 | - INSECTS AND OTHER EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED |  |  |  |
| 041010 | - Insects: |  |  |  |
| 04101010 | --- Fresh, chilled or frozen | kg. | 30\% | - |
| 04101020 | --- Salted, in brine, dried or smoked | kg. | 30\% | - |
| 04101090 | --- Other | kg. | 30\% | - |
| 041090 | - Other: |  |  |  |
| 04109010 | --- Of wild animals | kg. | 30\% | - |
| 04109020 | --- Turtle eggs and Salanganes' nests ("birds' nests") | kg. | 30\% | - |
| 04109090 | --- Other | kg. | 30\% | - |

## 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 this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Schedule, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 0511 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

## Supplementary Note :

In this Chapter, the expressions "wild animal" and "wild life" have the meanings respectively assigned to them in clauses (36) and (37) of section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972); and the expression "wild bird" means any bird specified in Schedules to that Act.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 0501 | - Human hair, unworked, whether or not WASHED OR SCOURED; WASTE OF HUMAN HAIR |  |  |  |
| 050100 | - Human hair, unworked, whether or not washed or scoured; Waste of human hair : |  |  |  |
| 05010010 | --- Human hair, unworked, whether or not washed or scoured | kg. | 30\% | - |
| 05010020 | --- Waste of human hair | kg. | 30\% | - |
| 0502 | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair |  |  |  |
| 050210 | - Pigs', hogs' or boars' bristles and hair and waste thereof: |  |  |  |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 05071020 | --- | Ivory powder and waste | kg. | 30\% | 20\% |
| 050790 |  | Other : |  |  |  |
| 05079010 | --- | Hoof meal | kg. | 30\% | - |
| 05079020 | --- | Horn meal | kg. | 30\% | - |
| 05079030 | --- | Hooves, claws, nails and beaks | kg. | 30\% | - |
| 05079040 | --- | Antlers | kg. | 30\% | - |
| 05079050 | --- | Buffalo horns | kg. | 30\% | - |
| 05079060 | --- | Tortoise-shell | kg. | 30\% | - |
| 05079070 | --- | Claws and waste of tortoise shell | kg. | 30\% | - |
| 05079090 | --- | Other | kg. | 30\% | - |
| 0508 |  | 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 |  |  |  |
| 050800 |  | 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 : |  |  |  |
| 05080010 | --- | Coral | kg. | 30\% | - |
| 05080020 | --- | Chanks | kg. | 30\% | - |
| 05080030 | --- | Cowries | kg. | 30\% | - |
| 05080040 | --- | Cuttlefish bones | kg. | 30\% | - |
| 05080050 | --- | Shells | kg. | 30\% | - |
| 05080090 | - | Other | kg. | 30\% | - |
| 0509 |  | Omitted |  |  |  |
| 0510 |  | 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 |  |  |  |
| 051000 | - | 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 : |  |  |  |
| 05100010 | --- | Bezoar, cow (goolochan) | kg. | 30\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 05100020 | --- | Ox Gallstone | kg. | 30\% | - |
| 05100030 | --- | Placenta, frozen | kg. | 30\% | - |
|  | --- | Other : |  |  |  |
| 05100091 | --- | Of wild animals | kg. | 30\% | - |
| 05100099 | ---- | Other | kg. | 30\% | - |
| 0511 |  | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, UNFIT FOR HUMAN CONSUMPTION |  |  |  |
| 05111000 |  | Bovine semen Other : | kg. | 30\% | - |
| 051191 |  | Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 : |  |  |  |
| 05119110 | --- | Fish nails | kg. | 30\% | - |
| 05119120 | --- | Fish tails | kg. | 30\% | - |
| 05119130 | --- | Other fish waste | kg. | 30\% | - |
| 05119190 | --- | Other | kg. | 30\% | - |
| 051199 |  | Other : |  |  |  |
|  | --- | Silkworm pupae |  |  |  |
| 05119911 | ---- | Artemia | kg. | 30\% | - |
| 05119919 | ---- | Other | kg. | 30\% | - |
|  | --- | Sinews and tendons : |  |  |  |
| 05119921 | ---- | Of wild life | kg. | 30\% | - |
| 05119929 | -- | Other | kg. | 30\% | - |
|  | --- | Other : |  |  |  |
| 05119991 |  | Frozen semen, other than bovine; bovine embryo | kg. | 30\% | - |
| 05119992 | ---- | Of wild life | kg. | 30\% | - |
| 05119999 | ---- | Other | kg. | 30\% | - |

## SECTION II

## VEGETABLE PRODUCTS

Note :
In this Section, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 (percent) by weight.

## Chapter 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.


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 0602 |  | Other live plants (including their roots), CUTTINGS AND SLIPS; MUSHROOM SPAWN |  |  |  |
| 06021000 | - | Unrooted cuttings and slips | kg. | 10\% | - |
| 060220 |  | Trees, shrubs and bushes, grafted or not, of kinds, which bear edible fruits or nuts : |  |  |  |
| 06022010 | --- | Edible fruit or nut trees, grafted or not | kg. | 10\% | - |
| 06022020 | --- | Cactus | kg. | 10\% | - |
| 06022090 | --- | Other | kg. | 10\% | - |
| 06023000 | - | Rhododendrons and azaleas, grafted or not | kg. | 10\% | - |
| 06024000 | - | Roses, grafted or not | kg. | 10\% | - |
| 060290 | - | Other: |  |  |  |
| 06029010 | --- | Mushroom spawn | kg. | 10\% | - |
| 06029020 |  | Flowering plants (excluding roses and rhododendrons) | kg. | 10\% | - |
| 06029030 |  | Tissue culture plant | kg. | 10\% | - |
| 06029090 | --- | Other | kg. | 10\% | - |
| 0603 | - | CUT flowers and flower buds of a kind SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED Fresh: |  |  |  |
| 06031100 | -- | Roses | kg. | 60\% | - |
| 06031200 | -- | Carnations | kg. | 60\% | - |
| 06031300 | -- | Orchids | kg. | 60\% | - |
| 06031400 | -- | Chrysanthemums | kg. | 60\% | - |
| 06031500 | -- | Lilies (Lilium Spp.) | kg. | 60\% | - |
| 06031900 | -- | Other | kg. | 60\% | - |
| 06039000 | - | Other | kg. | 60\% | - |
| 0604 |  | 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 |  |  |  |
| 06042000 | - | Fresh | kg. | 30\% | - |
| 06049000 | - | Other | kg. | 30\% | - |

## 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).
5. Heading 0711 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential <br> Areas |
| (1) | (2) | (3) | (4) | (5) |
| $\begin{aligned} & \mathbf{0 7 0 1} \\ & 07011000 \\ & 07019000 \end{aligned}$ | Potatoes, fresh or chilled <br> - Seed <br> - Other | $\begin{aligned} & \text { kg. } \\ & \text { kg. } \end{aligned}$ | $\begin{aligned} & 30 \% \\ & 30 \% \end{aligned}$ | $\begin{aligned} & 20 \% \\ & 20 \% \end{aligned}$ |
| 07020000 | Tomatoes, fresh or chilled | kg. | 30\% | 20\% |
| 0703 070310 | ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER alliaceous vegetables, fresh or chilled <br> - Onions and shallots: |  |  |  |
| 07031010 | - Onions | kg. | 30\% | 20\% |
| 07031020 | --- Shallots | kg. | 30\% | 20\% |
| 07032000 | - Garlic | kg. | 100\% | 90\% |
| 07039000 | - Leeks and other alliaceous vegetables | kg. | 30\% | 20\% |
| 0704 | CabBages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or CHILLED |  |  |  |
| 07041000 | - Cauliflowers and broccoli | kg. | 30\% | 20\% |
| 07042000 | - Brussels sprouts | kg. | 30\% | 20\% |
| 07049000 | - Other | kg. | 30\% | 20\% |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 0705 | Lettuce (Lactucasativa) and chicory (Cichorium Spp. ), fresh or chilled <br> - Lettuce: |  |  |  |
| 07051100 | -- Cabbage lettuce (head lettuce) | kg. | 30\% | 20\% |
| 07051900 | -- Other <br> - Chicory : | kg. | 30\% | 20\% |
| 07052100 | -- Witloof chicory (Cichorium intybus var. foliosum) | kg. | $30 \%$ | 20\% |
| 07052900 | -- Other | kg. | 30\% | 20\% |
| 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled |  |  |  |
| 07061000 | - Carrots and turnips | kg. | 30\% | 20\% |
| 070690 | - Other : |  |  |  |
| 07069010 | --- Horse radish | kg. | 30\% | 20\% |
| 07069020 | --- Other Radish | kg. | 30\% | 20\% |
| 07069030 | --- Salad beetroot | kg. | 30\% | 20\% |
| 07069090 | -- Other | kg. | 30\% | 20\% |
| 07070000 | Cucumbers or gherkins, fresh or chilled | kg. | 30\% | 20\% |
| 0708 | Leguminous vegetables, Shelled or unshelled, fresh or chilled |  |  |  |
| 07081000 | - Peas (Pisum sativum) | kg. | 30\% | 20\% |
| 07082000 | - Beans (Vigna spp., Phaseolus spp.) | kg. | 30\% | 20\% |
| 07089000 | - Other leguminous vegetables | kg. | 30\% | 20\% |
| 0709 | Other vegetables, fresh or chilled |  |  |  |
| 07092000 | - Asparagus | kg. | 30\% | 20\% |
| 07093000 | - Aubergines (egg-plants) | kg. | 30\% | 20\% |
| 07094000 | - Celery other than celeraic <br> - Mushrooms and truffles: | kg. | 30\% | 20\% |
| 07095100 | -- Mushrooms of the genus agaricus | kg. | 30\% | 20\% |
| 07095200 | -- Mushrooms of the genus Boletus | kg. | 30\% | 20\% |
| 07095300 | -- Mushrooms of the genus Cantharellus | kg. | 30\% | 20\% |
| 07095400 | -- Shiitake (Lentinus edodes) | kg. | 30\% | 20\% |
| 07095500 | -- Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum) | kg. | 30\% | 20\% |
| 07095600 | -- Truffles (Tuber spp.) | kg. | 30\% | 20\% |
| 07095900 | -- Other | kg. | 30\% | 20\% |
| 070960 | - Fruits of the genus Capsicum or of the genus Pimenta : |  |  |  |
| 07096010 | --- Green chilly | kg. | 30\% | 20\% |
| 07096090 | --- Other | kg. | 30\% | 20\% |
| 07097000 | - Spinach, New Zealand spinach and orache spinach (garden spinach) <br> - Other : | kg. | 30\% | 20\% |
| 07099100 | -- Glove artichokes | kg. | 30\% | 20\% |

070993 -- Pumpkins, squash and gourds (Cucurbita spp.):

| 07099310 | --- | Pumpkins | kg. | 30\% | 20\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 07099320 | --- | Squash | kg. | 30\% | 20\% |
| 07099330 | --- | Bitter gourd | kg. | 30\% | 20\% |
| 07099340 | --- | Bottle gourd | kg. | 30\% | 20\% |
| 07099350 | --- | Snake gourd | kg. | 30\% | 20\% |
| 07099360 | --- | Coccinia (Kundru) | kg. | 30\% | 20\% |
| 07099390 | --- | Other | kg. | 30\% | 20\% |
| 070999 | -- | Other : |  |  |  |
| 07099910 | --- | Green Pepper | kg. | 30\% | 20\% |
| 07099930 | --- | Okra/lady finger (Bhindi) | kg. | 30\% | 20\% |
| 07099990 | --- | Other | kg. | 30\% | 20\% |
| 0710 |  | Vegetables (uncooked or cooked by steaming or bolling in water), frozen |  |  |  |
| 07101000 | - | Potatoes <br> Leguminous vegetables, shelled or unshelled: | kg. | 30\% | 20\% |
| 07102100 | -- | Peas (Pisum sativum) | kg. | 30\% | 20\% |
| 07102200 | -- | Beans (Vigna spp., Phaseolus spp.) | kg. | 30\% | 20\% |
| 07102900 | -- | Other | kg. | 30\% | 20\% |
| 07103000 | - | Spinach, New Zealand spinach and orache spinach (garden spinach) | kg. | 30\% | 20\% |
| 07104000 | - | Sweet corn | kg. | 30\% | 20\% |
| 071080 | - | Other vegetables: |  |  |  |
| 07108010 | --- | Terragon | kg. | 30\% | 20\% |
| 07108090 | --- | Other | kg. | 30\% | 20\% |
| 07109000 | - | Mixtures of vegetables | kg. | 30\% | 20\% |
| 0711 |  | VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION |  |  |  |
| 07112000 | - | Olives | kg. | 30\% | 20\% |
| 07114000 |  | Cucumbers and gherkins <br> Mushrooms and truffles: | kg. | 30\% | 20\% |
| 07115100 | -- | Mushrooms of the gensus agaricus | kg. | 30\% | 20\% |
| 07115900 | -- | Other | kg. | 30\% | 20\% |
| 071190 |  | Other vegetables; mixtures of vegetables: |  |  |  |
| 07119010 | --- | Green pepper in brine | kg. | 30\% | 20\% |
| 07119020 | --- | Assorted canned vegetables | kg. | 30\% | 20\% |
| 07119090 | --- | Other | kg. | 30\% | 20\% |

0712 Dried vegetables, whole, cut, sliced, PREPARED

| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 07122000 | - Onions <br> - Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: | kg. | 30\% | 20\% |
| 07123100 | -- Mushrooms of the genus lgaricus | kg. | 30\% | 20\% |
| 07123200 | -- Wood ears (Auricularia spp.) | kg. | 30\% | 20\% |
| 07123300 | -- Jelly fungi (Tremella spp.) | kg. | 30\% | 20\% |
| 07123400 | -- Shiitake (Lentinus edodes) | kg. | 30\% | 20\% |
| 07123900 | -- Other | kg. | 30\% | 20\% |
| 071290 | - Other vegetables; mixtures of vegetables: |  |  |  |
| 07129010 | --- Asparagus | kg. | 30\% | 20\% |
| 07129020 | --- Dehydrated garlic powder | kg. | 30\% | 20\% |
| 07129030 | --- Dehydrated garlic flakes | kg. | 30\% | 20\% |
| 07129040 | --- Dried garlic | kg. | 30\% | 20\% |
| 07129050 | --- Marjoram, Oregano | kg. | 30\% | 20\% |
| 07129060 | Potatoes | kg. | 30\% | 20\% |
| 07129090 | --- Other | kg. | 30\% | 20\% |
| 0713 | Dried leguminous vegetables, shelled, Whether or not skinned or split |  |  |  |
| 071310 | - Peas (Pisum sativum): |  |  |  |
| 07131010 | --- Yellow peas | kg. | 50\% | 40\% |
| 07131020 | --- Green peas | kg. | 50\% | 40\% |
| 07131090 | --- Other | kg. | 50\% | 40\% |
| 071320 | - Chickpeas (garbanzos): |  |  |  |
| 07132010 | --- Kabuli chana | kg. | 60 \% | 20 \% |
| 07132020 | --- Bengal gram (desi chana) | kg. | $60 \%$ | 20 \% |
| 07132090 | --- Other <br> Beans (Vigna spp., Phaseolus spp.): | kg. | 60 \% | 20 \% |
| 071331 | -- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek |  |  |  |
| 07133110 | --- Beans of the species Vigna mungo (L.) Hepper | kg. | 30\% | 20\% |
| 07133190 | --- Beans of the species Vigna radiata (L.) Wilczek | kg. | 30\% | 20\% |
| 07133200 | -- Small red (Adzuki) beans (Phaseolus or Vigna angularis) | kg. | 30\% | 20\% |
| 07133300 | -- Kidney beans, including white pea beans (Phaseolus vulgaris) | kg. | 30\% | 20\% |
| 07133400 | -- Bambara beans (Vigna subterranea or Voandzeiakg. subterranea) |  | 30\% | 20\% |
| 07133500 | -- Cow peas (Vigna unguiculata) | kg. | 30\% | 20\% |
| 071339 | -- Other : |  |  |  |
| 07133910 | --- Guar seeds | kg. | 30\% | 20\% |
| 07133990 | --- Other | kg. | 30\% | 20\% |
| 07134000 | - Lentils | kg. | 50\% | 20\% |
| 07135000 | - Broad beans (Vicia faba var major) and horse beans (Vicia faba var equina, Vicia faba var minor) | kg. | 30\% | 20\% |


| $\mathbf{( 1 )}$ | (2) | (3) | (4) | (5) |
| :--- | :--- | :---: | :---: | :---: | :---: |
| 07136000 | - Pigeon peas (Cajanus cajan) | kg. | $30 \%$ | $20 \%$ |
| 071390 | - Other : |  |  |  |
| 07139010 | --- Split | kg. | $30 \%$ | $20 \%$ |
| 07139090 | --- Other | kg. | $30 \%$ | $20 \%$ |

$\left.\begin{array}{lllll}\hline \mathbf{0 7 1 4} & \begin{array}{l}\text { Manioc, arrowroot, salep, Jerusalem } \\ \text { artichokes, sweet potatoes and similar } \\ \text { roots and tubers with high starch or }\end{array} \\ & \text { Inulin content, fresh, chlled, frozen or }\end{array}\right)$

## 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 correspon-ding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
(a) for additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
(b) to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.
4. Heading 0812 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 0801 | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or PEELED <br> - Coconuts : |  |  |  |
| 08011100 | -- Desiccated | kg. | 70\% | 60\% |
| 080112 | -- In the inner shell (endocarp) . |  |  |  |
| 08011210 | --- Fresh | kg. | 70\% | 60\% |
| 08011220 | --- Dried | kg. | 70\% | 60\% |
| 08011290 | --- Other | kg. | 70\% | 60\% |
| 080119 | -- Other: |  |  |  |
| 08011910 | --- Fresh | kg. | 70\% | 60\% |
| 08011920 | --- Dried | kg. | 70\% | 60\% |
| 08011990 | --- Other | kg. | 70\% | 60\% |
|  | - Brazil nuts : |  |  |  |
| 08012100 | -- In shell | kg. | 30\% | 20\% |
| 08012200 | -- Shelled | kg. | 30\% | 20\% |
|  | - Cashew nuts : |  |  |  |
| 08013100 | -- In shell | kg. | 30\% | Free |
| 080132 | -- Shelled: |  |  |  |
| 08013210 | --- Cashew kernel, broken | kg. | 30\% | 20\% |
| 08013220 | --- Cashew kernel, whole | kg. | 30\% | 20\% |
| 08013290 | --- Other | kg. | 30\% | 20\% |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 0802 | Other Nuts, Fresh Or Dried, Whether Or Not Shelled Or Peeled <br> - Almonds: |  | kg. | Rs. 42 per kg. Rs. 120 per kg. | $\begin{array}{r} \text { Rs. } 30 \\ \text { per kg. } \\ \text { Rs. } 95 \\ \text { per kg. } \end{array}$ |
| 08021100 | -- | In shell |  |  |  |
| 08021200 | -- | Shelled | kg. |  |  |
|  |  | Hazelnuts or filberts (Corylus spp.): |  |  |  |
| 08022100 | - | In shell | kg. | 30\% | 20\% |
| 08022200 | -- | Shelled | kg. | 30\% | 20\% |
|  | - | Walnuts : |  |  |  |
| 08023100 | -- | In shell | kg. | 120\% | 20\% |
| 08023200 | -- | Shelled | kg. | 100\% | 20\% |
|  |  | Chestnuts (Castanea spp.) |  |  |  |
| 08024100 | -- | In shell | kg. | 30\% | 20\% |
| 08024200 | -- | Shelled | kg. | 30\% | 20\% |
|  | - | Pistachios |  |  |  |
| 08025100 | -- | In shell | kg. | 30\% | 20\% |
| 08025200 | -- | Shelled | kg. | 30\% | 20\% |
|  |  | Macadamia nuts: |  |  |  |
| 08026100 | -- | In shell | kg. | 30\% | 20\% |
| 08026200 | -- | Shelled | kg. | 30\% | 20\% |
| 08027000 | - | Kola nuts (Cola Spp.) | kg. | 30\% | 20\% |
| 080280 | - | Areca nuts : |  |  |  |
| 08028010 | --- | Whole | kg. | 100\% | 90\% |
| 08028020 | - | Split | kg. | 100\% | 90\% |
| 08028030 | --- | Ground | kg. | 100\% | 90\% |
| 08028090 | --- | Other | kg. | 100\% | 90\% |
|  | - | Other: |  |  |  |
| 08029100 | -- | Pine nuts, in shell | kg. | 100\% | 90\% |
| 08029200 | -- | Pine nuts, shelled | kg. | 100\% | 90\% |
| 08029900 | -- | Other | kg. | 100\% | 90\% |
| 0803 |  | Bananas, including plantains, fresh or dried |  |  |  |
| 080310 | - | Plantains |  |  |  |
| 08031010 | --- | Curry plantain | kg. | 30\% | 20\% |
| 08031090 | --- | Other | kg. | 30\% | 20\% |
| 080390 | - | Other : |  |  |  |
| 08039010 | --- | Bananas, Fresh | kg. | 30\% | 20\% |
| 08039090 | --- | Other | kg. | 30\% | 20\% |
| 0804 |  | Dates, figs, pineapples, avocados, guavas, MANGOES, AND MANGOSTEENS, FRESH OR DRIED |  |  |  |
| 080410 |  |  |  |  |  |
| 08041010 |  | Fresh (excluding wet dates) | kg. | 30\% | 20\% |
| 08041020 | --- | Soft (khayzur or wet dates) | kg. | 30\% | 20\% |
| 08041030 |  | Hard (chhohara or kharek) | kg. | 30\% | 20\% |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 081120 | - | Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries : |  |  |  |
| 08112010 | --- | Containing added sugar | kg. | 30\% | 20\% |
| 08112020 | --- | Not containing added sugar | kg. | 30\% | 20\% |
| 08112090 | --- | Other | kg. | 30\% | 20\% |
| 081190 | - | Other : |  |  |  |
| 08119010 | --- | Containing added sugar | kg. | 30\% | 20\% |
| 08119090 | --- | Other | kg. | 30\% | 20\% |
| 0812 |  | FRUIT AND NUTS PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION |  |  |  |
| 08121000 | - | Cherries | kg. | 30\% | 20\% |
| 081290 | - | Other : |  |  |  |
| 08129010 | --- | Mango slices in brine | kg. | 30\% | 20\% |
| 08129090 | --- | Other | kg. | 30\% | 20\% |
| 0813 |  | Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or driedfruits of this Chapter |  |  |  |
| 08131000 | - | Apricots | kg. | 30\% | 20\% |
| 08132000 | - | Prunes | kg. | 25\% | 15\% |
| 08133000 | - | Apples | kg. | 30\% | 20\% |
| 081340 | - | Other fruit: |  |  |  |
| 08134010 | --- | Tamarind, dried | kg. | 30\% | 20\% |
| 08134020 | --- | Singoda whole (water nut) | kg. | 30\% | 20\% |
| 08134090 | --- | Other | kg. | 30\% | 20\% |
| 081350 | - | Mixtures of nuts or dried fruits of this Chapter: |  |  |  |
| 08135010 | --- | Mixtures of nuts | kg. | 30\% | 20\% |
| 08135020 | --- | Mixtures of dried fruits | kg. | 30\% | 20\% |
| 08140000 |  | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur WATER OR IN OTHER PRESERVATIVE SOLUTIONS | kg. | 30\% | 20\% |

## 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 heading. 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.

## Supplementary Notes :

(1) Heading 0901 includes coffee in powder form.
(2) "Spice" means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.
(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as "masalas".


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 09011113 | ---- | C Grade | kg. | 100\% | 100\% less 13 |
|  |  |  |  |  |  |
| 09011119 | ---- | Other | kg. | 100\% | 100\% less 13 <br> paise per kg. |
|  |  | Arabica cherry: |  |  |  |
| 09011121 | ---- | AB Grade | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per kg. } \end{aligned}$ |
| 09011122 | ---- | PB Grade | kg. | 100\% | $100 \%$ less 13 paise per kg . |
| 09011123 | ---- | C Grade | kg. | 100\% | $100 \%$ less 13 paise per kg. |
| 09011124 | ---- | B/B/B Grade | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per } \mathrm{kg} . \end{aligned}$ |
| 09011129 | ---- | Other | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per kg. } \end{aligned}$ |
|  | --- | Rob Parchment |  |  |  |
| 09011131 | ---- | AB Grade | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per kg. } \end{aligned}$ |
| 09011132 | ---- | PB Grade | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per kg. } \end{aligned}$ |
| 09011133 | ---- | C Grade | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per kg. } \end{aligned}$ |
| 09011139 | ---- | Other | kg. | 100\% | $100 \%$ less 13 paise per kg. |
|  |  | Rob cherry : |  |  |  |
| 09011141 | ---- | AB Grade | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per kg. } \end{aligned}$ |
| 09011142 | ---- | PB Grade | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per } \mathrm{kg} \text {. } \end{aligned}$ |
| 09011143 | ---- | C Grade | kg. | 100\% | $100 \%$ less 13 paise per kg. |
| 09011144 | ---- | B/B/B Grade | kg. | 100\% | $100 \%$ less 13 paise per kg . |
| 09011145 | ---- | Bulk | kg. | 100\% | $100 \%$ less 13 paise per kg . |
| 09011149 | ---- | Other | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per } \mathrm{kg} \text {. } \end{aligned}$ |
| 09011190 | --- | Other | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per kg. } \end{aligned}$ |
| 09011200 | -- | Decaffeinated | kg. | 100\% | $100 \%$ less 13 paise per kg. |
|  | - | Coffee, roasted : |  |  |  |
| 090121 | -- | Not decaffeinated |  |  |  |
| 09012110 | --- | In bulk packing | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 13 \\ & \text { paise per kg. } \end{aligned}$ |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 09023090 | --- | Other | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 26 \\ & \text { paise per } \mathrm{kg} \text {. } \end{aligned}$ |
| 090240 |  | Other black tea (fermented) and other partly fermented tea : |  |  |  |
| 09024010 | --- | Content exceeding 3 kg . but not exceeding 20 kg . | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 26 \\ & \text { paise per kg. } \end{aligned}$ |
| 09024020 | --- | Black tea, leaf in bulk | kg. | 100\% | $100 \%$ less 26 paise per kg. |
| 09024030 | --- | Black tea, dust in bulk | kg. | 100\% | $100 \%$ less 26 paise per kg. |
| 09024040 | --- | Tea bags | kg. | 100\% | $100 \%$ less 26 paise per kg. |
| 09024050 |  | Black tea, agglomerated in forms such as ball, brick and tablets | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 26 \\ & \text { paise per kg. } \end{aligned}$ |
| 09024060 | --- | Black tea, waste | kg. | 100\% | $100 \% \text { less } 26$ paise per kg. |
| 09024090 | --- | Other | kg. | 100\% | $\begin{aligned} & 100 \% \text { less } 26 \\ & \text { paise per kg. } \end{aligned}$ |
| 09030000 |  | Mate | kg. | 30\% | $\begin{aligned} & 30 \% \text { less } 26 \\ & \text { paise per } \mathrm{kg} . \end{aligned}$ |


| 0904 |  | Pepper of the genus Piper; dried groundfruits of the genus Capsic genus Pimenta Pepper : |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 090411 |  | Neither crushed nor ground: |  |  |
| 09041110 | --- | Pepper, long | kg. $70 \%$ | 62.5\% |
| 09041120 |  | Light black pepper | kg. $70 \%$ | 62.5\% |
| 09041130 | --- | Black pepper, garbled | kg. $70 \%$ | 62.5\% |
| 09041140 |  | Black pepper ungarbled | kg. $70 \%$ | 62.5\% |
| 09041150 |  | Green pepper, dehydrated | kg. $70 \%$ | 62.5\% |
| 09041160 | --- | Pepper pinheads | kg. $70 \%$ | 62.5\% |
| 09041170 | --- | Green pepper, frozen or dried | kg. $70 \%$ | 62.5\% |
| 09041180 |  | Pepper other than green, frozen | kg. $70 \%$ | 62.5\% |
| 09041190 | --- | Other | kg. $70 \%$ | 62.5\% |
| 09041200 |  | Crushed or ground | kg. $70 \%$ | 62.5\% |


| 090421 | -- | Dried, neiher crushed nor ground: |  |
| :--- | :--- | :--- | :--- |
| 09042110 | --- | Of genus Capsicum | kg. $70 \%$ |
| 09042120 | --- | Of genus Pimenta | kg. $70 \%$ |
| 090422 | -- | Crushed or ground : | kg. $70 \%$ |
| 09042211 | --- | Of genus Capsicum : |  |
|  | --- Chilly Power | $\mathrm{kg}$. | $70 \%$ |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 09042219 | ---- Other | kg. | 70\% | - |
|  | --- Of genus Pimenta : |  |  |  |
| 09042221 | ---- Powder | kg. | 70\% | - |
| 09042229 | Other | kg. | 70\% | - |
| 0905 | Vanilla |  |  |  |
| 09051000 | Neither crushed nor ground | kg. | 30\% | - |
| 09052000 | - Crushed or ground | kg. | 30\% | - |
| 0906 | Cinnamon and Cinnamon-tree flowers <br> - Neither crushed nor ground: |  |  |  |
| 090611 | -- Cinnamon (Cinnamomum Zeylanicum Blume) |  |  |  |
| 09061110 | Cinnamon bark | kg. | 30\% | 22.5\% |
| 09061120 | Cinnamon tree flowers | kg. | 30\% | 22.5\% |
| 09061190 | - Other | kg. | 30\% | 22.5\% |
| 090619 | -- Other: |  |  |  |
| 09061910 | cassia | kg. | 30\% | 22.5\% |
| 09061990 | other | kg. | 30\% | 22.5\% |
| 09062000 | Crushed or ground | kg. | 30\% | 22.5\% |
| 0907 | Cloves (whole frutt, cloves and stems) |  |  |  |
| 090710 | Neither crushed nor ground : |  |  |  |
| 09071010 | Extracted | kg. | 70\% | 62.5\% |
| 09071020 | Not Extracted (other than stem) | kg. | 70\% | 62.5\% |
| 09071030 | Stem | kg. | 70\% | 62.5\% |
| 09071090 | Other | kg. | 70\% | 62.5\% |
| 09072000 | Crushed or ground | kg. | 70\% | 62.5\% |
| 0908 | Nutmeg, mace and cardamoms <br> Nutmeg: |  |  |  |
| 090811 | Neither crushed nor ground : |  |  |  |
| 09081110 | In shell | kg. | 30\% | 22.5\% |
| 09081120 | Shelled | kg. | 30\% | 22.5\% |
| 09081200 | -- Crushed or ground <br> - Mace: | kg. | 30\% | 22.5\% |
| 09082100 | -- Neither crushed nor ground | kg. | 30\% | - |
| 09082200 | -- Crushed or ground <br> - Cardamoms: | kg. | 30\% | - |
| 090831 | -- Neither crushed nor ground : |  |  |  |
| 09083110 | --- Large (amonum) | kg. | 70\% | 62.5\% |
| 09083120 | --- Small (ellettaria), alleppey green | kg. | 70\% | 62.5\% |
| 09083130 | --- Small, coorge green | kg. | 70\% | 62.5\% |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 09083140 | --- | Small, bleached, half bleached or bleachable | kg. | 70\% | 62.5\% |
| 09083150 | --- | Small, mixed | kg. | 70\% | 62.5\% |
| 09083190 | --- | Other | kg. | 70\% | 62.5\% |
| 090832 | -- | Crushed or ground : |  |  |  |
| 09083210 | --- | Powder | kg. | 70\% | 62.5\% |
| 09083220 | --- | Small cardamom seeds | kg. | 70\% | 62.5\% |
| 09083230 | --- | Cardamom husk |  |  |  |
| 09083290 | --- | Other | kg. | 70\% | 62.5\% |
| 0909 |  | Seeds of anise, badian, fennel, coriander, Cumin or caraway; juniper berries Seeds of coriander : |  |  |  |
| 090921 | -- | Neither crushed nor ground : |  |  |  |
| 09092110 | --- | Of seed quality | kg. | 30\% | - |
| 09092190 | --- | Other | kg. | 30\% | - |
| 09092200 |  | Crushed or ground Seeds of cumin : | kg. | 30\% | - |
| 090931 |  | Neither crushed nor ground : Cumin, black : |  |  |  |
| 09093111 | ---- | Of seed quality | kg. | 30\% | - |
| 09093119 | ---- | Other | kg. | 30\% | - |
|  | --- | Cumin, other than black : |  |  |  |
| 09093121 | ---- | Of seed quality | kg. | 30\% | - |
| 09093129 | ---- | Other | kg. | 30\% | - |
| 09093200 |  | Crushed or ground Seeds of anise, badian, caraway or fennel; juniper berries : | kg. | 30\% | - |
| 090961 |  | Neither crushed nor ground : Seeds of anise : |  |  |  |
| 09096111 | ---- | Of seed quality | kg. | 30\% | - |
| 09096119 | ---- | Other <br> Seeds of badian : | kg. | 30\% | - |
| 09096121 |  | Of seed quality | kg. | 30\% | - |
| 09096129 | -- | Other | kg. | 30\% | - |
|  | --- | Seeds of caraway or fennel : |  |  |  |
| 09096131 |  | Of seed quality | kg. | 30\% | - |
| 09096139 | ---- | Other | kg. | 30\% | - |
|  | --- | Juniper berries : |  |  |  |
| 09096141 | ---- | Of seed quality | kg. | 30\% | - |
| 09096149 | -- | Other | kg. | 30\% | - |
| 090962 |  | Crushed or ground : |  |  |  |
| 09096210 | --- | Anise | kg. | 30\% | - |
| 09096220 | --- | Badian | kg. | 30\% | - |
| 09096230 | --- | Caraway or fennel | kg. | 30\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 09096240 | --- | Juniper berries | kg. | 30\% | - |
| 0910 |  | Ginger, saffron, turmeric (Curcuma), thyme, bay leaves, CURRY and other spices Ginger: |  |  |  |
| 091011 | -- | Neither crushed nor ground: |  |  |  |
| 09101110 | --- | Fresh | Kg. | 30\% | - |
| 09101120 | --- | Dried, unbleached | kg. | 30\% | - |
| 09101130 | --- | Dried, bleached | kg. | 30\% | - |
| 09101190 | --- | Other | kg. | 30\% | - |
| 091012 | -- | Crushed or ground: |  |  |  |
| 09101210 | --- | Powder | kg. | 30\% | - |
| 09101290 | -- | Other | kg. | 30\% | - |
| 091020 | - | Saffron : |  |  |  |
| 09102010 | --- | Saffron stigma | kg. | 30\% | - |
| 09102020 | --- | Saffron stamen | kg. | 30\% | - |
| 09102090 | --- | Other | kg. | 30\% | - |
| 091030 | - | Turmeric (Curcuma): |  |  |  |
| 09103010 | --- | Fresh | kg. | 30\% | - |
| 09103020 | --- | Dried | kg. | 30\% | - |
| 09103030 | -- | Powder | kg. | 30\% | - |
| 09103090 |  | Other Other spices : | kg. | 30\% | - |
| 09109100 | -- | Mixtures referred to in Note 1(b) to this Chapter | kg. | 30\% | - |
| 091099 | --- | Other: <br> Seed: |  |  |  |
| 09109911 | ---- | Celery | kg. | 30\% | - |
| 09109912 |  | Fenugreek | kg. | 30\% | - |
| 09109913 | ---- | Dill | kg. | 30\% | - |
| 09109914 | -- | Ajwain | kg. | 30\% | - |
| 09109915 | ---- | Cassia torea | kg. | 30\% | - |
| 09109919 |  | Other <br> Powder : | kg. | 30\% | - |
| 09109921 | -- | Cassia | kg. | 30\% | - |
| 09109923 | ---- | Celery | kg. | 30\% | - |
| 09109924 | ---- | Fenugreek | kg. | 30\% | - |
| 09109925 | ---- | Dill | kg. | 30\% | - |
| 09109926 | ---- | Poppy | kg. | 30\% | - |
| 09109927 | ---- | Mustard | kg. | 30\% | - |
| 09109929 | ---- | Other <br> Husk : | kg. | 30\% | - |
| 09109939 | ---- | Other | kg. | 30\% | - |
| 09109990 | --- | Other | kg. | 30\% | - |

## Chapter 10

## Cereals

## Notes :

1. (a) The products specified in the headings of this Chapter are to be classified in those headings onlyif grains are present, whether or not in the ear or on the stalk.
(b) This 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. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate thesaponin, but which has not undergone any other processes, remains classified in heading 1008.
2. Heading 1005 does not cover sweet corn (Chapter 7).

## Sub-heading Note :

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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard ential <br> Areas | Prefer- |
| (1) | (2) | (3) | (4) | (5) |
| 1001 | Wheat and meslin <br> - Durum wheat: |  |  |  |
| 10011100 | - - Seed | kg. | 100\% | - |
| 10011900 | - - Other <br> - Other: | kg. | 100\% | - |
| 10019100 | - - Seed | kg. | 100\% | - |
| 100199 | -- Other: |  |  |  |
| 10019910 | --- Wheat | kg. | 100\% | - |
| 10019920 | --- Meslin | kg. | 100\% | - |
| 1002 | RYE |  |  |  |
| 10021000 | - Seed | kg. | Free | - |
| 10029000 | - Other | kg. | Free | - |
| 1003 | Barley |  |  |  |
| 10031000 | - Seed | kg. | Free | - |
| 10039000 | - Other | kg. | Free | - |
| 1004 | Oats |  |  |  |
| 10041000 | - Seed | kg. | Free | - |
| 10049000 | - Other | kg. | Free | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 1005 | Maize (CORN) |  |  |  |
| 10051000 | - Seed | kg. | 70\% | - |
| 100590 | - Other: |  |  |  |
|  | --- Dent corn (Zea mays var. indenta): |  |  |  |
| 10059011 | ---- Yellow | kg. | 60\% | - |
| 10059019 | ---- Other | kg. | 60\% | - |
| 10059020 | --- Flint corn (Zea mays var. indurata) | kg. | 60\% | - |
| 10059030 | --- Pop corn (Zea mays var. everta) | kg. | 60\% | - |
| 10059090 | - Other | kg. | 60\% | - |
| 1006 | Rice |  |  |  |
| 100610 | - Rice in the husk (paddy or rough): |  |  |  |
| 10061010 | --- Of seed quality | kg. | 80\% | - |
| 10061090 | --- Other | kg. | 80\% | - |
| 10062000 | - Husked (brown) rice | kg. | 80\% | - |
| 100630 | - Semi-milled or wholly-milled rice, whether or not polished or glazed : |  |  |  |
| 10063010 | --- Rice, parboiled | kg. | 70\% | - |
| 10063020 | --- Basmati rice | kg. | 70\% | - |
| 10063090 | -- Other | kg. | 70\% | - |
| 10064000 | - Broken rice | kg. | 80\% | - |
| 1007 | Grain sorghum |  |  |  |
| 10071000 | - Seed | kg. | 80\% | - |
| 10079000 | - Other | kg. | 80\% | - |
| 1008 | Buckwheat millet and canary seeds; other cereals |  |  |  |
| 100810 | - Buckwheat : |  |  |  |
| 10081010 | --- Of seed quality | kg. | Free | - |
| 10081090 | --- Other | kg. | Free | - |
|  | - Millet |  |  |  |
| 100821 | -- Seed: |  |  |  |
| 10082110 | -- Jawar | kg. | 70\% |  |
| 10082120 | -- - Bajra | kg. | 70\% |  |
| 10082130 | - - Ragi | kg. | 70\% | - |
| 100829 | - - Other: |  |  |  |
| 10082910 | --- Jawar | kg. | 70\% | - |
| 10082920 | -- - Bajra | kg. | 70\% | - |
| 10082930 | - - Ragi | kg. | 70\% | - |
| 100830 | - Canary seeds: |  |  |  |
| 10083010 | - - of seed quality | Kg. | Free | - |
| 10083090 | - - other | Kg. | Free | - |
| 10084000 | - Fonio (Digitaria spp.) | kg. | Free | - |


| $\mathbf{( 1 )}$ | $(\mathbf{2 )}$ | $\mathbf{( 3 )}$ | $\mathbf{( 4 )}$ | $\mathbf{( 5 )}$ |
| :--- | :--- | :--- | :--- | :--- |
| 10085000 | - | Quinoa (Chenopodium quinoa) | kg. | Free |
| 10086000 | - | Triticale | kg. | Free |
| 100890 | - |  | - |  |
| 10089010 | - | other cereals: | of seed quality | kg. |
| 10089090 | -- | other | kg. | Free |

## Chapter 11

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

Notes:

1. This Chapter does not cover :
(a) roasted malt put up as coffee substitutes (heading 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 in heading 1103 or 1104.

| Cereal | Starch <br> content | Ash <br> content | Rate of passage through a sieve with an <br> aperture of |  |
| :--- | :---: | :---: | :---: | :---: |
|  |  |  | $\mathbf{3 1 5}$ <br> micrometres <br> (microns) | $\mathbf{5 0 0}$ <br> micrometres <br> (microns) |
| $\mathbf{( 1 )}$ |  | $\mathbf{( 4 )}$ | $\mathbf{( 5 )}$ |  |
|  | $\mathbf{( 2 )}$ | $2.5 \%$ | $80 \%$ | - |
| Wheat and rye | $45 \%$ | $3 \%$ | $80 \%$ | - |
| Barley | $45 \%$ | $8 \%$ | - | - |
| Oats | $45 \%$ | $80 \%$ | $90 \%$ |  |
| Maize (corn) and | $45 \%$ | $1.6 \%$ | $80 \%$ | - |
| Rice | $45 \%$ | $4 \%$ | - |  |
| Buckwheat | $45 \%$ |  |  | - |

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 .

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard ential Areas | Prefer- |
| (1) | (2) | (3) | (4) | (5) |
| 11010000 | Wheat or mestin flour | kg. | 30\% | - |
| 1102 | Cereal flours other than meslin |  |  |  |
| 11022000 | - Maize (corn) flour | kg. | 30\% | - |
| 110290 | - Other: |  |  |  |
| 11029010 | --- Rye flour | kg. | 30\% | - |
|  | --- Rice flour: |  |  |  |
| 11029021 | ---- Brown rice flour | kg. | 30\% | - |
| 11029022 | - White rice flour | kg. | 30\% | - |
| 11029029 | ---- Other | kg. | 30\% | - |
| 11029090 | --- Other | kg. | 30\% | - |


| 1103 | Cereal groats, meal and pellets <br> - Groats and meal : |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 110311 | -- Of wheat : |  |  |  |
| 11031110 | --- Groat | kg. | 30\% | - |
| 11031120 | --- Meal | kg. | 30\% |  |
| 11031300 | -- Of maize (corn) | kg. | 30\% |  |
| 11031900 | -- Of other cereals | kg. | 30\% |  |
| 11032000 | - Pellets | kg. | 30\% | - |
| 1104 | Cereal grains otherwise worked (for |  |  |  |
|  | example, hulled, rolled, flaked, pearled, sliced, or kibbled), except rice of heading 1006; GERM OF CEREALS, WHOLE, ROLLED, flaked or ground <br> - Rolled or flaked grains : |  |  |  |
| 11041200 | -- Of oats | kg. | 30\% | - |
| 11041900 | -- Of other cereals <br> - Other worked grains (for example, hulled, pearled, sliced or kibbled) : | kg. | 30\% | - |
| 11042200 | -- Of oats | kg. | 30\% | - |
| 11042300 | -- Of maize (corn) | kg. | 30\% | - |
| 11042900 | -- Of other cereals | kg. | 30\% | - |
| 11043000 | - Germ of cereals, whole, rolled, flaked or ground | kg. | 30\% | - |
| 1105 | Flour, meal, powder, flakes, granules and |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & 11051000 \\ & 11052000 \end{aligned}$ | - | PELLETS OF POTATOES Flour, meal and powder Flakes, granules and pellets | $\begin{aligned} & \text { kg. } \\ & \text { kg. } \end{aligned}$ | $\begin{aligned} & 30 \% \\ & 30 \% \end{aligned}$ | - |
| 1106 |  | 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 o Chapter 8 |  |  |  |
| 110610 | - | Of the dried leguminous vegetables of heading 0713 |  |  |  |
| 11061010 | --- | Guar Meal | kg. | 30\% | - |
| 11061090 | - | Others | kg. | 30\% | - |
| 110620 |  | Of sago or of roots or tubers of heading 0714: |  |  |  |
| 11062010 | - | Of sago | kg. | 30\% | - |
| 11062020 |  | Of manioc (cassava) | kg. | $30 \%$ | - |
| 11062090 | --- | Of other roots and tubers | kg. | 30\% | - |
| 110630 | - | Of the products of Chapter 8 : |  |  |  |
| 11063010 | --- | Of tamarind | kg. | 30\% | - |
| 11063020 | --- | Of singoda | kg. | 30\% | - |
| 11063030 |  | Mango flour | kg. | $30 \%$ | - |
| 11063090 | --- | Other | kg. | 30\% | - |
| 1107 |  | Malt, whether or not roasted |  |  |  |
| 11071000 | - | Not roasted | kg. | 40\% | - |
| 11072000 | - | Roasted | kg. | 30\% | - |
| 1108 |  | Starches; inulin Starches: |  |  |  |
| 11081100 | -- | Wheat starch | kg. | 30\% | - |
| 11081200 | -- | Maize (corn) starch | kg. | 50\% | - |
| 11081300 | -- | Potato starch | kg. | 30\% | - |
| 11081400 | -- | Manioc (cassava) starch | kg. | 50\% | - |
| 110819 | - | Other : |  |  |  |
| $11081910$ |  | Sago | kg. | 50\% | - |
| $11081990$ | --- | Other | kg. | 50\% | - |
| 11082000 |  | Inulin | kg. | 30\% | - |
| 11090000 |  | Wheat gluten, whether or not dried | kg. | 30\% | - |

## 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 .

## Sub-Heading Note :

For the purposes of sub-heading 120510 , the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than $2 \%$ by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 120929 | -- | Other : |  |  |  |
| 12092910 | --- | Australian lupin seeds | kg. | 30\% | - |
| 12092990 | --- | Other | kg. | 30\% | - |
| 12093000 | - | Seeds of herbaceous plants cultivated principally for their flowers Other : | kg. | 30\% | - |
| 120991 | -- | Vegetable seeds : |  |  |  |
| 12099110 | --- | Of Cabbage | kg. | 10\% | - |
| 12099120 | -- | Of Cauliflower | kg. | 10\% | - |
| 12099130 | --- | Of Onion | kg. | 10\% | - |
| 12099140 | -- | Of Pea | kg. | 10\% | - |
| 12099150 | --- | Of Radish | kg. | 10\% | - |
| 12099160 | --- | Of Tomato | kg. | 10\% | - |
| 12099170 | --- | Of chilly of genus Capsicum | kg. | 10\% | - |
| 12099190 | --- | Other | kg. | 10\% | - |
| 120999 | -- | Other : |  |  |  |
| 12099910 | --- | Fruit seeds for planting or sowing | kg. | 10\% | - |
| 12099990 | --- | Other | kg. | 10\% | - |
| 1210 |  | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; Lupulin |  |  |  |
| 12101000 | - | Hop cones, neither ground nor powdered nor in the form of pellets | kg. | 30\% | - |
| 12102000 | - | Hop cones, ground, powdered or in the form of pellets; lupulin | kg. | $30 \%$ | - |
| 1211 |  | PLANTS AND PARTS OF PLANTS(INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED |  |  |  |
| 12112000 | - | Ginseng roots | kg. | 30\% | - |
| 12113000 | - | Coca leaf | kg. | 30\% | - |
| 12114000 | - | Poppy straw | kg. | 30\% | - |
| 12115000 | - | Ephedra | kg. | 30\% | - |
| 12116000 | - | Bark of African cherry (Prunus africana) | kg. | 30\% | - |
| 121190 | --- | Other : <br> Seeds : |  |  |  |
| 12119011 | ---- | Ambrette seeds | kg. | 30\% | - |
| 12119012 | ---- | Nuxvomica, dried ripe seeds | kg. | 30\% | - |
| 12119013 |  | Psyllium seed (isobgul) | kg. | 30\% | - |
| 12119014 | ---- | Neem seed | kg. | 30\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 12119015 | ---- | Jojoba seed | kg. | 30\% | - |
| 12119019 | ---- | Other | kg. | 30\% | - |
|  | --- | Leaves, powder, flowers and pods: |  |  |  |
| 12119021 | ---- | Belladona leaves | kg. | 30\% | - |
| 12119022 |  | Senna leaves and pods | kg. | 30\% | - |
| 12119023 |  | Neem leaves, powder | kg. | 30\% | - |
| 12119024 | ---- | Gymnema powder | kg. | 30\% | - |
| 12119025 | ---- | Cubeb powder | kg. | 30\% | - |
| 12119026 | ---- | Pyrethrum | kg. | 30\% | - |
| 12119029 | ---- | Other | kg. | 30\% | - |
|  | --- | Bark, husk and rind : |  |  |  |
| 12119031 | ---- | Cascara sagrada bark | kg. | 30\% | - |
| 12119032 | ---- | Psyllium husk (isobgul husk) | kg. | 30\% | - |
| 12119033 | ---- | Gamboge fruit rind | kg. | 30\% | - |
| 12119039 | ---- | Other | kg. | 30\% | - |
|  | --- | Roots and rhizomes : |  |  |  |
| 12119041 | ---- | Belladona roots | kg. | 30\% | - |
| 12119042 | -- | Galangal rhizomes and roots | kg. | 30\% | - |
| 12119043 | ---- | Ipecac dried rhizome and roots | kg. | 30\% | - |
| 12119044 | ---- | Serpentina roots (rowwalfia serpentina and other species of rowwalfias) | kg. | 30\% | - |
| 12119045 | ---- | Zedovary roots | kg. | 30\% | - |
| 12119046 | ---- | Kuth root | kg. | 30\% | - |
| 12119047 | ---- | Sarasaparilla roots | kg. | 30\% | - |
| 12119048 | ---- | Sweet flag rhizomes | kg. | 30\% | - |
| 12119049 | ---- | Other | kg. | 30\% | - |
| 12119050 | --- | Sandalwood chips and dust | kg. | 30\% | - |
| 12119060 | --- | Vinca rosea herbs | kg. | 30\% | - |
| 12119070 | --- | Mint including leaves (all species) | kg. | 30\% | - |
| 12119080 | --- | Agarwood | kg. | 30\% | - |
|  | --- | Other : |  |  |  |
| 12119091 | --- | Chirata | kg. | 30\% | - |
| 12119092 | ---- | Tukmaria | kg. | 30\% | - |
| 12119093 | ---- | Unab (Indian Jujuba or Chinese dates) | kg. | 30\% | - |
| 12119094 | ---- | Basil, hyssop, rosemary, sage and savory | kg. | 30\% | - |
| 12119095 | ---- | Lovage | kg. | 30\% | - |
| 12119096 | -- | Garcinia | kg. | 30\% | - |
| 12119099 | ---- | Other | kg. | 30\% | - |
| 1212 |  | Locust beans, seaweeds and other algae, SUGAR BEET AND SUGARCANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION,NOT ELSEWHERE SPECIFIED OR INCLUDED Other : |  |  |  |  |
| 121221 | -- | Fit for human consumption: | kg. | 30\% | - |
| 12122110 | --- | Seaweeds | kg. | 30\% | - |
| 12122190 | --- | Other algae | kg. | 30\% | - |
| 121229 | -- | Other: | kg. | 30\% | - |
| 12122910 | --- | Seaweeds | kg. | 30\% | - |
| 12122990 | --- | Other algae | kg. | 30\% | - |
| 12129100 | -- | Sugar beet | kg. | 30\% | - |
| 12129200 | -- | Locust beans (carob) | kg. | 30\% | - |
| 12129300 | -- | Sugar cane | kg. | 30\% | - |
| 12129400 | -- | Chicory roots | kg. | 30\% | - |
| 121299 | -- | Other: |  |  |  |
| 12129910 | --- | Kokam (cocum) flowers | kg. | 30\% | - |
| 12129920 | --- | Mohua flowers | kg. | 30\% | - |
| 12129990 | --- | Other | kg. | 30\% | - |
| 12130000 |  | Cereal straw and husks, unprepared, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS | kg. | 30\% | - |
| 1214 |  | 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 |  |  |  |
| 12141000 | - | Lucerne (alfalfa) meal and pellets | kg. | 30\% | - |
| 12149000 | - | Other | kg. | 30\% | - |

## Chapter 13

## Lac; gums, resins and other vegetable saps and extracts

Note :
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 mate (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 );
(i) 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
(j) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard ential Areas | Prefer- |
| (1) | (2) | (3) | (4) | (5) |
| 1301 | LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS) |  |  |  |
| 13012000 | - Gum Arabic | kg. | 30\% | 20\% |
| 130190 | - Other: <br> --- Natural gums : |  |  |  |
| 13019011 | ---- Asian gum | kg. | 30\% | - |
| 13019012 | ---- African gum | kg. | 30\% | - |
| 13019013 | ---- Asafoetida | kg. | 30\% | - |
| 13019014 | ---- Benjamin ras | kg. | 30\% | - |
| 13019015 | ---- Benjamin cowrie | kg. | 30\% | - |
| 13019016 | ---- Karaya gum (Indian tragacanth) hastab | kg. | 30\% | - |
| 13019017 | ---- Tragacanth (adraganth) | kg. | 30\% | - |
| 13019018 | ---- Storax | kg. | 30\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 13021990 | --- | Other | kg. | 30\% | - |
| 13022000 | - | Pectic substances, pectinates and pectates Mucilages and thickeners, whether or not modified, derived from vegetable products : | kg. | 30\% | - |
| 13023100 | -- | Agar-agar | kg. | 30\% | - |
| 130232 |  | Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds: |  |  |  |
| 13023210 |  | Omitted |  |  |  |
| 13023220 |  | Omitted |  |  |  |
| 13023230 |  | Guargum treated and pulverised | kg. | 30\% | - |
| 13023240 |  | Kappa carrageenan | kg. | 30\% | - |
| 13023290 | --- | Other | kg. | 30\% | - |
| 13023900 | -- | Other | kg. | 30\% |  |

## 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) and prepared knots or tufts for broom or brush making (heading 9603).


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 14049030 |  | Hard seeds, pips, hulls and nuts, of a kind used primarily for carving | kg. | 30\% | - |
| 14049040 | --- | Betel leaves | kg. | 30\% | - |
| 14049050 | --- | Indian katha | kg. | 30\% | - |
| 14049060 | --- | Coconut shell, unworked | kg. | 30\% | - |
| 14049070 | --- | Rudraksha seeds | kg. | 30\% | - |
| 14049090 | --- | Other | kg. | 30\% | - |

## SECTION III

## ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

## Chapter 15

Animal, vegetable or microbial 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, sulphonated 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.

## Sub-heading Notes :

1. For the purposes of sub-heading 150930 , virgin olive oil has a free acidity expressed as oleic acid not exceeding $2.0 \mathrm{~g} / 100 \mathrm{~g}$ and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
2. For the purposes of sub-headings 151411 and 151419 , 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.

## Supplementary Notes :

1. In this Chapter, "edible grade", in respect of a goods (i.e. edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.
2. In this Chapter, "fixed vegetable oil" means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 1510 | 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 1509 |  |  |  |
| 15101000 | Crude olive pomace oil | kg. | 45\% | 35\% |
| 151090 | Other: |  |  |  |
| 15109010 | --- Refined olive pomace oil | kg. | 45\% | 35\% |
| 15109090 | Other | kg. | 45\% | 35\% |
| 1511 | Palm oil and its fractions, whetheror not refined, but not chemically modified |  |  |  |
| 15111000 | Crude oil | kg. | 100\% | 90\% |
| 151190 | Other |  |  |  |
| 15119010 | Refined bleached deodorised palm oil | kg. | 100\% | 90\% |
| 15119020 | Refined bleached deodorised palmolein | kg. | 100\% | 90\% |
| 15119030 | Refined bleached deodorised palm stearin | kg. | 100\% | 90\% |
| 15119090 | Other | kg. | 100\% | 90\% |
| 1512 | Sunflower seed, safflower or cotton seed oil and their fractions thereof, whether or not refined, but not chemically modified <br> - Sunflower seed or safflower oil and fractions thereof : |  |  |  |
| 151211 | -- Crude oil: |  |  |  |
| 15121110 | Sunflower seed oil | kg. | 100\% | 90\% |
| 15121120 | --- Safflower seed oil (kardi seed oil) | kg. | 100\% | 90\% |
| 151219 | -- Other |  |  |  |
| 15121910 | --- Sunflower oil, edible grade | kg. | 100\% | 90\% |
| 15121920 | --- Sunflower oil, non-edible grade (other than crude oil) | kg. | 100\% | 90\% |
| 15121930 | --- Safflower oil, edible grade | kg. | 100\% | 90\% |
| 15121940 | --- Safflower oil, non-edible grade | kg. | 100\% | 90\% |
| 15121990 | Other | kg. | 100\% | 90\% |
| 15122100 | - Cotton-seed oil and its fractions: <br> -- Crude oil, whether or not gossypol has been removed | kg. | 100\% | 90\% |
| 151229 | -- Other : |  |  |  |
| 15122910 | --- Edible grade | kg. | 100\% | 90\% |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 15122990 | --- | Other | kg. | 100\% | 90\% |
| 1513 | - | COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED Coconut (copra) oil and its fractions: |  |  |  |
| 15131100 | -- | Crude oil | kg. | 100\% | 90\% |
| 15131900 | -- | Other <br> Palm kernel or babassu oil and fractions thereof : | kg. | 100\% | 90\% |
| 151321 | -- | Crude Oil : |  |  |  |
| 15132110 | --- | Palm kernel oil | kg. | 100\% | 90\% |
| 15132120 | --- | Babassu oil | kg. | 100\% | 90\% |
| 151329 | -- | Other: |  |  |  |
| 15132910 | --- | Palm kernel oil and its fractions | kg. | 100\% | 90\% |
| 15132920 | --- | Babassu oil and its fractions edible grade | kg. | 100\% | 90\% |
| 15132930 | -- | Babassu oil and its fractions, other than edible grade | kg. | 100\% | 90\% |
| 15132990 | --- | Other | kg. | 100\% | 90\% |
| 1514 | - | Rape, COLZA OR MUSTARD OIL AND ITS FRAC THEREOF, WHETHER OR NOT REFINED, BUT CHEMICALLY MODIFIE <br> Low erucic acid rape or colza oil and its fractions : |  |  |  |
| 151411 | -- | Crude oil: |  |  |  |
| 15141110 | -- | Colza oil | kg. | 75\% | 65\% |
| 15141120 | -- | Rape oil | kg. | 75\% | 65\% |
| 15141190 | --- | Other | kg. | 75\% | 65\% |
| 151419 | -- | Other : |  |  |  |
| 15141910 | --- | Refined colza oil of edible grade | kg. | 75\% | 65\% |
| 15141920 | --- | Refined rapeseed oil of edible grade | kg. | 75\% | 65\% |
| 15141990 | --- | Other <br> Other : | kg. | 75\% | 65\% |
| 151491 | -- | Crude oil : |  |  |  |
| 15149110 | --- | Colza oil | kg. | 75\% | 65\% |
| 15149120 | --- | Mustard oil | kg. | 75\% | 65\% |
| 15149190 | --- | Rapeseed oil | kg. | 75\% | 65\% |
| 151499 | -- | Other: |  |  |  |
| 15149910 | --- | Refined colza oil of edible grade | kg. | 75\% | 65\% |
| 15149920 | --- | Refined mustard oil of edible grade | kg. | 75\% | 65\% |
| 15149930 | --- | Refined rapeseed oil of edible grade | kg. | 75\% | 65\% |
| 15149990 | --- | Other | kg. | 75\% | 65\% |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 15161000 | - | Animal fats and oils and their fractions | kg. | 100\% | - |
| 151620 | - | Vegetable fats and oils and their fractions: |  |  |  |
|  | --- | Cotton Seed oil : |  |  |  |
| 15162011 | ---- | Edible grade | kg. | 100\% | - |
| 15162019 | ---- | Other | kg. | 100\% | - |
|  | --- | Groundnut oil |  |  |  |
| 15162021 | ---- | Edible grade | kg. | 100\% | - |
| 15162029 | ---- | Other | kg. | 100\% | - |
|  | - | Hydrogenated castor oil (opal-wax): |  |  |  |
| 15162031 | ---- | Edible grade | kg. | 100\% | - |
| 15162039 | ---- | Other | kg. | 100\% | - |
|  | --- | Other: |  |  |  |
| 15162091 | ---- | Edible grade | kg. | 100\% | - |
| 15162099 | -- | Other | kg. | 100\% | - |
| 15163000 | - | Microbial fats and oils and their fractions | kg. | 30\% | - |
| 1517 | Margarine; edible mixture or preparations of |  |  |  |  |
|  | animal, vegetable or microbial fats or OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS |  |  |  |  |
|  | OF THIS CHAPTER, OTHER THAN EDIBLE FATS AND oils or their fractions of heading 1516 |  |  |  |  |
| 151710 |  | Margarine, excluding liquid margarine: |  |  |  |
| 15171010 | -- | Of animal origin | kg. | 100\% | - |
|  | --- | Of vegetable origin : |  |  |  |
| 15171021 | --- | Edible grade | kg. | 100\% | - |
| 15171022 | ---- | Linoxyn | kg. | 100\% | - |
| 15171029 | ---- | Other | kg. | 100\% | - |
| 151790 | - | Other : |  |  |  |
| 15179010 | -- | Sal fat (processed or refined) | kg. | 100\% | - |
| 15179030 | -- | Imitation lard of animal origin | kg. | 100\% | - |
| 15179040 | --- | Imitation lard of vegetable origin | kg. | 100\% | - |
| 15179090 | --- | Other | kg. | 100\% | - |
| 1518 | ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS ANDTHEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, |  |  |  |  |
|  |  |  |  |  |  |
|  | OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1516; INEDIBLE MIXTURES |  |  |  |  |
|  | OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL |  |  |  |  |
|  | OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED |  |  |  |  |
|  | --- | Linseed oil: |  |  |  |
| 15180011 | ---- | Edible grade | kg. | 100\% | - |
| 15180019 | ---- | Other | kg. | 100\% | - |
|  | - | Castor oil, dehydrated: |  |  |  |
| 15180021 | -- | Edible grade | kg. | 100\% | - |
| 15180029 | ---- | Other | kg. | 100\% | - |
|  | --- | Other vegetable oil and its fats: |  |  |  |
| 15180031 | ---- | Edible grade | kg. | 100\% | - |
| 15180039 | ---- | Other | kg. | 100\% | - |
| 15180040 | ---- | Other | kg. | 100\% | - |



## SECTION IV


#### Abstract

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY


Note :
In this Section the term "pellets" means products which have been agglomerated either directly bycompression or by the addition of a binder in a proportion not exceeding $3 \%$ by weight.

## Chapter 16

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

## Notes :

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 0504.
2. Food preparations fall in this Chapter provided that they contain more than $20 \%$ by weight of sausage, meat, meat offal, blood, insect, fish, crustaceans, molluscs or other aquatic invertebrates, or any combinationthereof. 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 2103or 2104.

## Sub-heading Notes :

1. For the purposes of sub-heading 1602 10, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infantsor young children or for dietetic purposes, in containers of net weight content not exceeding 250 g. For theapplication 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 or insects. This sub-heading takes precedence over all other sub-headings of heading 1602.
2. The fish, crustaceans molluscs and other aquatic invertebrates specified in the sub-headings 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard ential Areas | Prefer- |
| (1) | (2) | (3) | (4) | (5) |
| 16010000 | Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products | kg. | 100\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 1602 | Other prepared or preserved meat, meat OFFAL BLOOD OR INSECTS |  |  |  |
| 16021000 | - Homogenised preparations | kg. | 30\% | - |
| 16022000 | - Of liver of any animal <br> - Of poultry of heading 0105 : | kg. | 30\% | - |
| 16023100 | -- Of turkeys | kg. | 30\% | - |
| 16023200 | -- Of fowls of the species Gallus domesticus | kg. | 100\% | - |
| 16023900 | -- Other <br> - Of swine : | kg. | 30\% | - |
| 16024100 | -- Hams and cuts thereof | kg. | 30\% | - |
| 16024200 | -- Shoulders and cuts thereof | kg. | 30\% | - |
| 16024900 | -- Other, including mixtures | kg. | 30\% | - |
| 16025000 | - Of bovine animals | kg. | 30\% | - |
| 16029000 | - Other, including preparations of blood of any animal | kg. | 30\% | - |
| 1603 | Extracts and juices of meat, fish or Crustaceans, molluscs or other aquatic invertebrates |  |  |  |
| 160300 | - Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates : |  |  |  |
| 16030010 | --- Extracts and juices of meat | kg. | 30\% | - |
| 16030020 | --- Extracts of fish | kg. | 30\% | - |
| 16030090 | --- Other | kg. | 30\% | - |
| 1604 | Prepared or preserved fish; caviar and Caviar substitutes prepared from fish eggs <br> - Fish, whole or in pieces, but not minced : |  |  |  |
| 16041100 | -- Salmon | kg. | 30\% | - |
| 160412 | -- Herrings : |  |  |  |
| 16041210 | --- Pickled | kg. | 30\% | - |
| 16041290 | --- Other | kg. | 30\% | - |
| 160413 | -- Sardines, sardinella and brisling or sprats: |  |  |  |
| 16041310 | --- Sardines, sardinella and brisling | kg. | 30\% | - |
| 16041320 | --- Sprats | kg. | 30\% | - |
| 160414 | -- Tunas, skipjack tuna and bonito (Sarda spp.): |  |  |  |
| 16041410 | - Tunas | kg. | 30\% | - |
| 16041490 | --- Other | kg. | 30\% | - |
| 16041500 | -- Mackerel | kg. | 30\% | - |
| 16041600 | -- Anchovies | kg. | 30\% | - |
| 16041700 | -- Eels | kg. | 30\% | - |
| 16041800 | -- Shark fins | kg. | 30\% | - |
| 16041900 | -- Other | kg. | 30\% | - |
| 16042000 | - Other prepared or preserved fish | kg. | 30\% | - |



## Chapter 17

## Sugars and sugar confectionery

## Note:

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 .

## Sub-heading Notes:

1. For the purposes of sub-headings 1701 12, 170113 and 170114 "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.
2. Sub-heading 170113 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69 degree or more but less than 93 degree. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard ential Areas | Prefer- |
| (1) | (2) | (3) | (4) | (5) |
| 1701 | Cane or beet sugar and chemically pure SUCROSE, in SOLD FORM |  |  |  |
| 17011200 | - Raw sugar not containing added flavouring or colouring matter : <br> -- Beet sugar | kg. | 100\% | - |
| 170113 | -- Cane sugar specified in Sub-heading Note 2 to this Chapter: |  |  |  |
| 17011310 | --- Cane jaggery | kg. | 100\% | - |
| 17011320 | --- Khandsari sugar | kg. | 100\% | - |
| 17011390 | --- Other | kg. | 100\% | - |
| 170114 | -- Other cane sugar: |  |  |  |
| 17011410 | --- Cane jaggery | kg. | 100\% | - |
| 17011420 | --- Khandsari sugar | kg. | 100\% | - |
| 17011490 | --- Other | kg. | 100\% | - |
| 17019100 | - Other: <br> -- Refined sugar containing added flavouring or colouring matter | kg. | 100\% | - |
| 170199 | -- Other : |  |  |  |
| 17019910 | --- Sugar cubes | kg. | 100\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 17019990 | --- | Other | kg. | 100\% | - |
| 1702 |  | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel Lactose and lactose syrup: |  |  |  |
| 170211 |  | Containing by weight $99 \%$ or more lactose, expressed as anhydrous lactose, calculated on the dry matter: |  |  |  |
| 17021110 | --- | In solid form | kg. | 30\% | - |
| 17021190 | --- | Other | kg. | 30\% | - |
| 170219 | -- | Other |  |  |  |
| 17021910 | --- | In solid form | kg. | 30\% | - |
| 17021990 | --- | Other | kg. | 30\% | - |
| 170220 | - | Maple sugar and maple syrup: |  |  |  |
| 17022010 | --- | In solid form | kg. | 30\% | - |
| 17022090 | --- | Other | kg. | 30\% | - |
| 170230 |  | Glucose and glucose syrup, not containing fructose or containing in the dry state less than $20 \%$ by weight of fructose: |  |  |  |
| 17023010 | --- | Glucose, liquid | kg. | 30\% | - |
| 17023020 |  | Glucose, solid Dextrose : | kg. | 30\% | - |
| 17023031 | ---- | In solid form | kg. | 30\% | - |
| 17023039 | ---- | Other | kg. | 30\% | - |
| 170240 |  | Glucose and glucose syrup, containing in the dry state at least $20 \%$ but less than $50 \%$ by weight of fructose, excluding invert sugar : |  |  |  |
| 17024010 | --- | Glucose, liquid | kg. | 30\% | - |
| 17024020 |  | Glucose, solid Dextrose : | kg. | 30\% | - |
| 17024031 | ---- | In solid form | kg. | 30\% | - |
| 17024039 | ---- | Other | kg. | 30\% | - |
| 17025000 | - | Chemically pure fructose | kg. | 30\% | - |
| 170260 | - | Other fructose and fructose syrup, containing in the dry state more than $50 \%$ by weight of fructose, excluding invert sugar: |  |  |  |
| 17026010 | --- | In solid form | kg. | 30\% | - |
| 17026090 | --- | Other | kg. | 30\% | - |
| 170290 |  | Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state $50 \%$ by weight of fructose : |  |  |  |

## SECTION-IV

## CHAPTER-17

| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 17029010 | --- | Palmyra sugar | kg. | 30\% |  |
| 17029020 | --- | Chemically pure maltose | kg. | 30\% | - |
| 17029030 |  | Artificial honey, whether or not mixed with natural honey | kg. | 30\% | - |
| 17029040 | --- | Caramel | kg. | 30\% | - |
| 17029050 | --- | Insulin syrup | kg. | 30\% | - |
| 17029090 | --- | Other | kg. | 30\% | - |
| 1703 |  | Molasses resulting from the extraction or refining of sugar |  |  |  |
| 17031000 | - | Cane molasses | kg. | 30\% | - |
| 170390 |  | Other : |  |  |  |
| 17039010 | --- | Molasses, edible | kg. | 30\% | - |
| 17039090 | --- | Other | kg. | 30\% | - |
| 1704 |  | Sugar confectionery (including white chocolate), not containing cocoa |  |  |  |
| 17041000 |  | Chewing gum, whether or not sugar coated | kg. | 45\% | - |
| 170490 |  | Other : |  |  |  |
| 17049010 | --- | Jelly confectionary | kg. | 30\% | - |
| 17049020 | --- | Boiled sweets, whether or not filled | kg. | 30\% | - |
| 17049030 | --- | Toffees, caramels and similar sweets | kg. | 30\% | - |
| 17049090 | --- | Other | kg. | 30\% | - |

## Chapter 18

## Cocoa and cocoa preparations

## Notes :

1. This Chapter does not cover:
(a) food preparations containing more than $20 \%$ by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(b) preparations of headings $0403,1901,1902,1904,1905,2105,2202,2208,3003$ or $3004 . " ;$.
2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 18010000 | Cocoa beans, whole or broken, raw or roasted | kg. | 30\% | - |
| 18020000 | Cocoa shells, husks, skins and other cocoa waste | kg. | 30\% | - |
| 1803 | Cocoa paste, whether or not defatted |  |  |  |
| 18031000 | Not defatted | kg. | 30\% | - |
| 18032000 | - Wholly or partly defatted | kg. | 30\% | - |
| 18040000 | Cocoa butter, fat and oil | kg. | 30\% | - |
| 18050000 | Cocoa powder, not containing added sugar or other sweetening matter | kg. | 30\% | - |
| 1806 | Chocolate and other food preparations containing cocoa |  |  |  |
| 18061000 | - Cocoa powder, containing added sugar or other sweetening matter | kg. | 30\% | - |
| 18062000 | - 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 . <br> - Other, in blocks, slabs or bars : | kg. | 30\% | - |
| 18063100 | -- Filled | kg. | 30\% | - |
| 18063200 | -- Not filled | kg. | 30\% | - |
| 180690 | - Other : |  |  |  |

## SECTION-IV

## CHAPTER-18

| $\mathbf{( 1 )}$ | (2) | (3) | (4) | (5) |  |
| :---: | :--- | :--- | :---: | :---: | :---: |
| 18069010 | --- | Chocolate and chocolate products | kg. | $30 \%$ | - |
| 18069020 | --- | Sugar confectionary containing cocoa | kg. | $30 \%$ | - |
| 18069030 | --- | Spreads containing cocoa | kg. | $30 \%$ | - |
| 18069040 | --- | Preparations containing cocoa for making | kg. | $30 \%$ | - |
|  | beverages |  |  |  |  |
| 18069090 | --- | Other | kg. | $30 \%$ | - |

## 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, insect, fish or crustaceans, molluscs or other aquaticinvertebrates, 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" means :
(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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{array}{l}\text { Standard } \\ \text { ential } \\ \text { enefer- }\end{array}$ |  |  |
|  |  | Areas |  |  |$]$

Malt extract; food preparations of flour, groats, meal, starch or malt extract, not CONTAINING COCOA OR CONTAINING LESS Than $\mathbf{4 0 \%}$ 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

| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 190110 | - Preparations suitable for infants or young Children, put up for retail sale: |  |  |  |
| 19011010 | --- Malted milk (including powder) | kg. | 50\% | - |
| 19011090 | --- Other | kg. | 50\% | - |
| 19012000 | - Mixes and doughs for the preparation of bakers' wares of heading 1905 | kg. | 30\% | - |
| 190190 | - Other : |  |  |  |
| 19019010 | --- Malt extract | kg. | 30\% | - |
| 19019090 | --- Other | kg. | 30\% | - |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or OTHERWISE PREPARED, SUCH AS SPAGHETTI, macaron, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not Prepared <br> - Uncooked pasta, not stuffed or otherwise prepared: |  |  |  |
| 19021100 | -- Containing eggs | kg. | 30\% | - |
| 19021900 | -- Other | kg. | 30\% | - |
| 190220 | - Stuffed pasta, whether or not cooked or otherwise prepared: |  |  |  |
| 19022010 | --- Cooked | kg. | 30\% | - |
| 19022090 | --- Other | kg. | 30\% | - |
| 190230 | - Other Pasta : |  |  |  |
| 19023010 | --- Dried | kg. | 30\% | - |
| 19023090 | --- Other | kg. | 30\% | - |
| 190240 | - Couscous : |  |  |  |
| 19024010 | --- Unprepared | kg. | 30\% | - |
| 19024090 | --- Other | kg. | 30\% | - |
| 19030000 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, PEARLS, SIFTINGS OR IN SIMILAR FORMS | kg. | 50\% | - |

1904 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
190410 - Prepared foods obtained by the swelling or roasting of cereals or cereal products:

| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 19041010 | --- Corn flakes | kg. | 30\% | - |
| 19041020 | --- Paws, Mudi and the like | kg. | 30\% | - |
| 19041030 | --- Bulgur wheat | kg. | 30\% | - |
| 19041090 | --- Other | kg. | 30\% | - |
| 19042000 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | kg. | 30\% | - |
| 19043000 | - Bulgur wheat | kg. | 30\% | - |
| 19049000 | - Other | kg. | 30\% | - |
| 1905 | 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 |  |  |  |
| 19051000 | - Crispbread | kg. | 30\% | - |
| 19052000 | - Gingerbread and the like Sweet biscuits; waffles and wafers: | kg. | 30\% | - |
| 19053100 | -- Sweet biscuits | kg. | 45\% | - |
| 190532 | -- Waffles and wafers : <br> --- Communion wafers : |  |  |  |
| 19053211 | ---- Coated with chocolate or containing chocolate | kg. | 45\% | - |
| 19053219 | -- Other | kg. | 45\% | - |
| 19053290 | --- Other | kg. | 45\% | - |
| 19054000 | - Rusks, toasted bread and similar toasted products | kg. | 30\% | - |
| 190590 | - Other: |  |  |  |
| 19059010 | --- Pastries and cakes | kg. | 30\% | - |
| 19059020 | --- Biscuits not elsewhere specified or included | kg. | 30\% | - |
| 19059030 | --- Extruded or expanded products, savoury or salted | kg. | 30\% | - |
| 19059040 | --- Papad | kg. | 30\% | - |
| 19059090 | --- Other | kg. | 30\% | - |

## Chapter 20

## Preparations of vegetables, fruit, nuts or other parts of plants

## Notes :

1. This Chapter does not cover :
(a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or $11 ;$
(b) vegetable fats and oils (Chapter 15);
(c) food preparations containing more than $20 \%$ by weight of sausage, meat, meat offal, blood, insect, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
(d) bakers' wares and other products of heading 1905; or
(e) homogenised composite food preparations of heading 2104.
2. 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).
3. 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 $1(a)$.
4. Tomato juice, the dry weight content of which is $7 \%$ or more is to be classified in heading 2002.
5. 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.
6. 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\% volume.

## Sub-heading Notes :

1. For the purposes of sub-heading 2005 10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g . For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 200510 takes precedence over all other sub-headings of heading 2005.
2. For the purposes of sub-heading 2007 10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g . For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading 200710 takes precedence over all other Sub-headings of heading 2007.
3. For the purposes of sub-headings 2009 12, 2009 21, 2009 31, 2009 41, 200961 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 $20^{\circ} \mathrm{C}$ or corrected for $20^{\circ} \mathrm{C}$ if the reading is made at a different temperature.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :--- | :--- | :--- | :--- | :--- |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 20056000 | - Asparagus | kg. | 30\% | - |
| 20057000 | Olives | kg. | 30\% | - |
| 20058000 | - Sweet corn (Zea mays var. saccharata) <br> - Other vegetables and mixtures of vegetables: | kg. | 30\% | - |
| 20059100 | -- Bamboo shoots | kg. | 30\% | - |
| 20059900 | -- Other | kg. | 30\% | - |
| 20060000 | Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised) | kg. | 30\% | - |
| 2007 | Jams, fruit jellies, marmalades, fruitor nut puree and frutt or nut pastes, obtained by COoking, whether or not containing added sugar or other sweetening matter |  |  |  |
| 20071000 | - Homogenised preparations <br> - Other: | kg. | 30\% | - |
| 20079100 | -- Citrus fruit | kg. | 30\% | - |
| 200799 | -- Other: |  |  |  |
| 20079910 | --- Mango | kg. | 30\% | - |
| 20079920 | --- Guava | kg. | 30\% | - |
| 20079930 | --- Pine apple | kg. | 30\% | - |
| 20079940 | --- Apple | kg. | 30\% | - |
| 20079990 | --- Other | kg. | 30\% | - |
| 2008 | 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 <br> - Nuts, ground-nuts and other seeds, whether or not mixed together : |  |  |  |
| 20081100 | -- Ground-nuts | kg. | 30\% | - |
| 200819 | -- Other, including mixtures: |  |  |  |
| 20081910 | --- Cashew nut, roasted, salted or roasted and salted | kg. | 45\% | - |
| 20081920 | --- Other roasted nuts and seeds | kg. | 30\% | - |
| 20081930 | --- Other nuts, otherwise prepared or preserved | kg. | 30\% | - |
| 20081940 | --- Other roasted and fried vegetable products | kg. | 30\% | - |
| 20081990 | --- Other | kg. | 30\% | - |
| 20082000 | - Pineapples | kg. | 30\% | - |
| 200830 | - Citrus fruit |  |  |  |
| 20083010 | --- Orange | kg. | 30\% | - |
| 20083090 | --- Other | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 20084000 | Pears | kg. | 30\% |  |
| 20085000 | - Apricots | kg. | 30\% | - |
| 20086000 | - Cherries | kg. | 30\% | - |
| 20087000 | - Peaches, including nectarines | kg. | 30\% | - |
| 20088000 | - Strawberries <br> - Other, including mixtures other than those of sub-heading 200819 : | kg. | 30\% | - |
| 20089100 | -- Palm hearts | kg. | 30\% | - |
| 20089300 | -- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium vitis-idaea) | kg. | 30\% | - |
| 20089700 | -- Mixtures | kg. | 30\% | - |
| 200899 | -- Other: <br> --- Squash: |  |  |  |
| 20089911 | ---- Mango | kg. | 30\% | - |
| 20089912 | -- Lemon | kg. | 30\% | - |
| 20089913 | ---- Orange | kg. | 30\% | - |
| 20089914 | ---- Pineapple | kg. | 30\% | - |
| 20089919 | ---- Other | kg. | 30\% | - |
|  | --- Other : |  |  |  |
| 20089991 | ---- Fruit cocktail | kg. | 30\% | - |
| 20089992 | ---- Grapes | kg. | 30\% | - |
| 20089993 | ---- Apples | kg. | 30\% | - |
| 20089994 | --- Guava | kg. | 30\% | - |
| 20089999 | ---- Other | kg. | 30\% | - |
| 2009 | FRUIT OR NUT JUICES (INCLUDING GRAPE MUST AND COCONUT WATER) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT Containing added sugar or other sweetening MATTER <br> - Orange juice : |  |  |  |
| 20091100 | -- Frozen | kg. | 35\% | - |
| 20091200 | -- Not frozen, of a Brix value not exceeding 20 | kg. | 35\% | - |
| 20091900 | -- Other <br> - Grapefruit juice; pomelo juice: | kg. | 35\% | - |
| 20092100 | -- Of a Brix value not exceeding 20 | kg. | 50\% | - |
| 20092900 | -- Other <br> - Juice of any other single citrus fruit: | kg. | 50\% | - |
| 20093100 | -- Of a Brix value not exceeding 20 | kg. | 50\% | - |
| 20093900 | -- Other <br> - Pineapple juice : | kg. | 50\% | - |
| 20094100 | -- Of a Brix value not exceeding 20 | kg. | 50\% | - |
| 20094900 | -- Other | kg. | 50\% | - |
| 20095000 | - Tomato juice <br> - Grape juice (including grape must): | kg. | 50\% | - |

## SECTION-IV

## CHAPTER-20

| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 20096100 | -- Of a Brix value not exceeding 30 | kg. | 50\% |  |
| 20096900 | -- Other <br> - Apple juice : | kg. | 50\% | - |
| 20097100 | -- Of a Brix value not exceeding 20 | kg. | 50\% | - |
| 20097900 | -- Other <br> - Juice of any other single fruit, nut or vegetable: | kg. | 50\% | - |
| 20098100 | -- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberries (Vaccinium vitisidaea)Vaccinium vitis-idaea) juice | kg. | 50\% | - |
| 200989 | -- Other: |  |  |  |
| 20098910 | --- Mangojuice | kg. | 50\% | - |
| 20098990 | --- Other | kg. | 50\% | - |
| 20099000 | - Mixtures of juices | kg. | 50\% | - |

## 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) products of heading 2404;
(g)yeast put up as a medicament or other products of heading 3003 or 3004 ; or
(h) 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 "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children 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.

## Supplementry Notes :

1. In this Chapter, "Pan masala" means any preparation containing betel nuts and any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredient, such as cardamom, copra or menthol.
2. In this Chapter "betel nut product known as Supari" means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.
3. For the purposes of tariff item 210690 11, the expression "Sharbat" means any non-alcoholic sweetened beverage or syrup containing not less than $10 \%$ fruit juice or flavoured with non-fruit flavours, such as rose, Khus, Kevara, but not including aerated preperations.
4. Tariff item 21069050 , inter alia, includes preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrup, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juice and intended for use in the manufacture of aerated water, such as in automatic vending machines.
5. Heading 2106 (except tariff items 21069020 and 210690 30), inter alia, includes:
(a) protein concentrates and textured protein substances;
(b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;
(c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;
(d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;
(e) flavouring powders for making beverages, whether or not sweetened;
(f) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;
(g) preparations (for example, tablets) consisting of saccharin and foodstuff, such as lactose, used for sweetening purposes;
(h) pre-cooked rice, cooked either fully or partially and their dehydrates; and
(i) preparations for lemonades or other beverages, consisting, for example, of flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.
6. Tariff item 21069099 includes sweet meats commonly known as "Misthans" or "Mithai" or called by any other name. They also include products commonly known as "Namkeens", "mixtures", "Bhujia", "Chabena" or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

| Tariff Item | Description of goods | Unit | Rate of d uty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 2101 | Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted Chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof <br> - Extracts, essences and concentrates of coffee, and preparations with $a$ basis of these extracts, essences or concentrates or with a basis of coffee : |  |  |  |
| 210111 | -- Extracts, essences and concentrates: |  |  |  |
| 21011110 | --- Instant coffee, flavoured | kg. | 30\% | - |
| 21011120 | - Instant coffee, not flovered | kg. | 30\% | - |
| 21011130 | --- Coffee aroma | kg. | 30\% | - |
| 21011190 | --- Other | kg. | 30\% | - |
| 21011200 | -- Preparations with basis of extracts, essences, concentrates or with a basis of coffee | kg. | 30\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 210120 | - Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate : |  |  |  |
| 21012010 | --- Instant tea | kg. | 30\% | - |
| 21012020 | --- Quick brewing black tea | kg. | 30\% | - |
| 21012030 | --- Tea aroma | kg. | 30\% | - |
| 21012090 | --- Other | kg. | 30\% | - |
| 210130 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: |  |  |  |
| 21013010 | --- Roasted chicory | kg. | 30\% |  |
| 21013020 | --- Roasted coffee substitutes | kg. | 30\% | - |
| 21013090 | --- Other | kg. | 30\% | - |
| 2102 | Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders |  |  |  |
| 210210 | - Active yeasts : |  |  |  |
| 21021010 | --- Culture yeast | kg. | 30\% | - |
| 21021020 | --- Baker's yeast | kg. | 30\% | - |
| 21021090 | --- Other | kg. | 30\% | - |
| 21022000 | - Inactive yeasts, other single-cell micro-organisms, dead | kg. | 30\% | - |
| 21023000 | - Prepared baking powders | kg. | 30\% | - |
| 2103 | Sauces and preparations therefor; mixed CONDIMENTS and mixed seasonings; mustard flour and meal and prepared mustard |  |  |  |
| 21031000 | - Soya sauce | kg. | 30\% | - |
| 21032000 | - Tomato ketchup and other tomato sauces | kg. | 30\% | - |
| 21033000 | - Mustard flour and meal and prepared mustard | kg. | 30\% | - |
| 210390 | - Other: |  |  |  |
| 21039010 | --- Curry paste | kg. | 30\% | - |
| 21039020 | --- Chilli sauce | kg. | 30\% | - |
| 21039030 | --- Majonnaise and salad dressings | kg. | 30\% | - |
| 21039040 | --- Mixed, condiments and mixed seasoning | kg. | 30\% | - |
| 21039090 | --- Other | kg. | 30\% | - |
| 2104 | Soups and broth and preparations THEREFOR; HOMOGENISED COMPOSITE FOOD preparations |  |  |  |
| 210410 | - Soups and broths and preparations therefor: |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 21041010 | --- | Dried | kg. | 30\% | - |
| 21041090 | --- | Other | kg. | 30\% | - |
| 21042000 | - | Homogenised composite food preparations | kg. | 30\% | - |
| 21050000 |  | ICECREAM AND other edible ice, whether or not containing cocoa | kg. | 30\% | - |
| 2106 |  | Food preparations not elsewhere specified or included |  |  |  |
| 21061000 |  | Protein concentrates and textured protein substances | kg. | 40\% | - |
| 210690 | - | Other: |  |  |  |
|  | --- | Soft drink concentrates : |  |  |  |
| 21069011 | ---- | Sharbat | kg. | 150\% | - |
| 21069019 | ---- | Other | kg. | 150\% | - |
| 21069020 | --- | Pan masala | kg. | 150\% | - |
| 21069030 | --- | Betel nut product known as "Supari" | kg. | 150\% | - |
| 21069040 |  | Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup | kg. | 150\% | - |
| 21069050 |  | Compound preparations for making non-alcoholic beverages | kg. | 150\% | - |
| 21069060 | --- | Food flavouring material | kg. | 150\% | - |
| 21069070 |  | Churna for pan | kg. | 150\% | - |
| 21069080 |  | Custard powder Other : | kg. | 150\% | - |
| 21069091 | ---- | Diabetic foods | kg. | 150\% | - |
| 21069092 |  | Sterilized or pasteurized millstone | kg. | 150\% | - |
| 21069099 | ---- | Other | kg. | 150\% | - |

## 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 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 $20^{\circ} \mathrm{C}$.
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.

## Sub-heading Note :

For the purposes of sub-heading 2204 10, the expression "sparkling wine" means wine which, when kept at a temperature of $20^{\circ} \mathrm{C}$ in closed containers, has an excess pressure of not less than 3 bars.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential |
| (1) | (2) | (3) | (4) | (5) |
| 2201 | Waters, including natural or artificial mineral waters and aerated waters, not CONTAINING AdDED SUGAR OR OTHER sweetening matter nor flavoured; ice and snow |  |  |  |
| 220110 | - Mineral waters and aerated waters : |  |  |  |
| 22011010 | -- Mineral waters | 1 | 30\% | - |
| 22011020 | -- Aerated waters | 1 | 30\% | - |
| 220190 | - Other : |  |  |  |
| 22019010 | --- Ice and snow | 1 | 30\% | - |
| 22019090 | --- Other | 1 | 30\% | - |
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavour |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | AND OTHER NON-ALCOHOLIC BEVERAGES, NOT including fruit, nut or vegetable Juices of heading 2009 |  |  |  |
| 220210 |  | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured : |  |  |  |
| 22021010 | --- | Aerated waters | 1 | 30\% | - |
| 22021020 | --- | Lemonade | 1 | 30\% | - |
| 22021090 |  | Other <br> Other : | 1 | 30\% | - |
| 22029100 | -- | Non alcoholic beer | 1 | $30 \%$ | - |
| 220299 | -- | Other: |  |  |  |
| 22029910 | --- | Soya milk drinks, whether or not sweetened or flavoured | 1 | $30 \%$ | - |
| 22029920 | --- | Fruit pulp or fruit juice based drink | 1 | 30\% | - |
| 22029930 | --- | Beverages containing milk | 1 | 30\% | - |
| 22029990 | --- | Other | 1 | 30\% | - |
| 22030000 |  | Beer made from malt | 1 | 100\% | - |
| 2204 |  | Wine of fresh grapes, including fortified WINES; GRAPE MUST OTHER THAN THAT OF heading 2009 |  |  |  |
| 22041000 |  | Sparkling wine <br> Other wine; grape must with fermentation prevented or arrested by the addition of alcohol : | 1 | 150\% | - |
| 220421 | -- | In containers holding 21 or less: |  |  |  |
| 22042110 | --- | Port and other red wines | 1 | 150\% | - |
| 22042120 | --- | Sherry and other white wines | 1 | 150\% | - |
| 22042190 | --- | Other | 1 | 150\% | - |
| 220422 | -- | In containers holding more than $2 l$ but not more than 10 l : |  |  |  |
| 22042210 | --- | Port and other red wines | 1 | 150\% | - |
| 22042220 | --- | Sherry and other white wines | 1 | 150\% | - |
| 22042290 | --- | Other | 1 | 150\% | - |
| 220429 | -- | Other : |  |  |  |
| 22042910 | --- | Port and other red wines | , | 150\% | - |
| 22042920 | --- | Sherry and other white wines | 1 | 150\% | - |
| 22042990 | --- | Other | 1 | 150\% | - |
| 22043000 | - | Other grape must | 1 | 150\% | - |
| 2205 |  | VERMOUTH AND OTHER WINE OF FRESH grapes flavoured with plants or AROMATIC SUBSTANCES |  |  |  |
| 22051000 | - | In containers holding 21 or less | 1 | 150\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 22059000 | - | Other | 1 | 150\% | - |
| 22060000 |  | Other fermented beverages (for example, cider, perry, mead Sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified OR INCLUDED | I | 150\% | - |
| 2207 |  | Undenatured ethyl alcohol of an alcoholic strength by volume of $\mathbf{8 0 \%}$ vol. or higher; ethyl alcohol and other spirits, denatured, of any strength |  |  |  |
| 220710 |  | Undenatured ethyl alcohol of an alcoholic strength by volume of $80 \%$ vol. or higher: Rectified spirit : |  |  |  |
| 22071011 | ---- | Concentrates of alcoholic beverages | 1 | 150\% |  |
| 22071019 | ---- | Other | 1 | 150\% | - |
| 22071090 | --- | Other | 1 | 150\% | - |
| 22072000 |  | Ethyl alcohol and other spirits, denatured, of any strength | 1 | 30\% | - |
| 2208 |  | UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH by VOLUME OF LeSS THAN $\mathbf{8 0 \%}$ VOL.; SPIRIT, LIQUEURS AND OTHER SPIRITNOUS beverages |  |  |  |
| 220820 |  | Spirits obtained by distilling grape wine or grape marc : <br> In containers holding 21 or less: |  |  |  |
| 22082011 | ---- | Brandy | 1 | 150\% | - |
| 22082012 |  | Omitted |  |  |  |
| 22082019 | ----- | Other Other | 1 | 150\% | - |
| 22082091 | ---- | Brandy | 1 | 150\% | - |
| 22082092 |  | Omitted |  |  |  |
| 22082099 | ---- | Other | 1 | 150\% | - |
| 220830 | --- | Whiskies : <br> In containers holding 21 or less : | 1 | 150\% | - |
| 22083011 | - | Bourbon whiskey | 1 | 150\% | - |
| 22083012 | ---- | Scotch | 1 | 150\% | - |
| 22083013 | ---- | Blended | 1 | 150\% | - |
| 22083019 | --- | Other Other | 1 | 150\% | - |
| 22083091 | ---- | Bourbon whiskey | 1 | 150\% | - |
| 22083092 | ---- | Scotch | 1 | 150\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 22083093 | ---- | Blended | 1 | 150\% | - |
| 22083099 | ---- | Other | 1 | 150\% | - |
| 220840 |  | Rum and other spirits obtained by distilling fermented sugarcane products: <br> In containers holding 21 or less : |  |  |  |
| 22084011 | ---- | Rum | 1 | 150\% | - |
| 22084012 | ---- | Other | 1 | 150\% | - |
|  | --- | Other: |  |  |  |
| 22084091 | ---- | Rum | 1 | 150\% | - |
| 22084092 | ---- | Other | 1 | 150\% | - |
|  | --- | Other |  |  |  |
| 22084091 | --- | Rum | 1 | 150\% | - |
| 22084092 | ---- | Tafia | 1 | 150\% | - |
| 220850 | - | Gin and Geneva : |  |  |  |
|  | --- | In containers holding 21 or less : |  |  |  |
| 22085011 | ---- |  | 1 | 150\% | - |
| 22085012 | ---- | Geneva | 1 | 150\% | - |
| 22085013 |  | Omitted |  |  |  |
|  | --- | Other : |  |  |  |
| 22085091 | ---- |  | 1 | 150\% | - |
| 22085092 | ---- | Geneva | 1 | 150\% | - |
| 22086000 | - | Vodka | 1 | 150\% | - |
| 220870 | - | Liqueurs and cordials : |  |  |  |
|  | --- | In containers holding 21 or less : |  |  |  |
| 22087011 | ---- | Liqueurs | 1 | 150\% | - |
| 22087012 | ---- | Cordials | 1 | 150\% | - |
|  | --- | Other : |  |  |  |
| 22087091 | ---- | Liqueurs | 1 | 150\% | - |
| 22087092 | ---- | Cordials | 1 | 150\% | - |
| 220890 |  | Other : |  |  |  |
|  | --- | In containers holding 21 or less : |  |  |  |
| 22089011 | ---- | Tequila | 1 | 150\% | - |
| 22089012 | ---- | Indenatured ethyl alcohol | 1 | 150\% | - |
| 22089019 | ---- | Other | 1 | 150\% | - |
|  | --- | Other |  |  |  |
| 22089091 | ---- | Tequila | 1 | 150\% | - |
| 22089092 | ---- | Indenatured ethyl alcohol | 1 | 150\% | - |
| 22089099 | ---- | Other | 1 | 150\% | - |
| 2209 |  | Vinegar and substitutes for vinegar obtained from acetic acid |  |  |  |
| 220900 | - | Vinegar and substitutes for vinegar obtained from acetic acid: |  |  |  |
| 22090010 | --- | Brewed vinegar | 1 | 30\% | - |
| 22090020 | --- | Synthetic vinegar | 1 | 30\% | - |
| 22090090 | --- | Other | 1 | 30\% | - |

## Chapter 23

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

## Note :

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.

## Sub-heading Note :

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

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 2301 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves |  |  |  |
| 230110 | - Flours, meals and pellets, of meat or meat offal; greaves : |  |  |  |
| 23011010 | --- Meat meals and pellets (including tankage) | kg. | 30\% | - |
| 23011090 | --- Other (including greaves) | kg. | 30\% | - |
| 230120 | - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates : <br> --- Fish meal, unfit for human consumption: |  |  |  |
| 23012011 | ---- In powder form | kg. | 30\% | - |
| 23012019 | ---- Other | kg. | 30\% | - |
| 23012090 | --- Other | kg. | 30\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 2302 |  | 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 |  |  |  |
| 230210 | - | Of maize (corn) : |  |  |  |
| 23021010 | --- | Maize bran | kg. | 30\% | - |
| 23021090 | --- | Other | kg. | 30\% |  |
| 23023000 | - | Of wheat | kg. | 30\% | - |
| 23024000 | - | Of other cereals | kg. | 30\% | - |
| 23025000 | - | Of leguminous plants | kg. | 30\% | - |
| 2303 |  | 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 |  |  |  |
| 23031000 |  | Residues of starch manufacture and similar residues | kg. | 30\% | - |
| 23032000 |  | Beet-pulp, bagasse and other waste of sugar manufacture | kg. | 30\% | - |
| 23033000 | - | Brewing or distilling dregs and waste | kg. | 30\% | - |
| 2304 |  | Oil-cake and other solid residues whether OR NOT GROUND OR IN the form of pellets, resulting from the extraction of soyabean OIL |  |  |  |
| 230400 |  | Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil: |  |  |  |
| 23040010 |  | Oil-cake and oil-cake meal of soyabean, expeller variety | kg. | 30\% | - |
| 23040020 | --- | Oil-cake of soyabean, solvent extracted (defatted) variety | kg. | 30\% | - |
| 23040030 | --- | Meal of soyabean, solvent extracted (defatted) | kg. | 30\% | - |
| 23040090 | --- | Other | kg. | 30\% | - |
| 2305 |  | Oll-cake and other solid residues, whether OR NOT GROUND OR IN THE FORM OF PELLETS, |  |  |  |




## SECTION-IV

CHAPTER-23

| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 23070000 |  | Wine lees; argol | kg. | 30\% | - |
| 23080000 |  | Vegetable materials and vegetable waste, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED | kg. | 30\% | - |
| 2309 |  | Preparations of a kind used in animal feeding |  |  |  |
| 23091000 | - | Dog or cat food, put up for retail sale | kg. | 30\% | - |
| $230990$ | - | Other : |  |  |  |
| 23099010 | --- | Compounded animal feed | kg. | 30\% | - |
| 23099020 | --- | Concentrates for compound animal feed Feeds for fish (prawn, etc.) : | kg. | 30\% | - |
| 23099031 | ---- | Prawn and shrimps feed | kg. | 30\% | - |
| 23099032 | ---- | Fish meal in powdered form | kg. | 30\% | - |
| 23099039 | ---- | Other | kg. | 30\% | - |
| 23099090 | --- | Other | kg. | 30\% | - |

## Chapter 24

## Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

## Note :

(1) This Chapter does not cover medicinal cigarettes (Chapter 30).
(2) Any products classifiable in heading 2404 and any other heading of the Chapter are to be classified in heading 2404.
(3) For the purposes of heading 2404, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

## Sub-Heading Note:

For the purposes of sub-heading 2403 11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not contain-ing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this sub-heading.

## Supplementry Notes :

For the purposes of this Chapter:
(1) "tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.
(2) "cut-tobacco" means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine - rolled cigarettes.
(3) "smoking mixtures for pipes and cigarettes" of sub-heading 240310 does not cover " Gudaku".

| Tariff Item | Description of goods |  |  | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Standard | Prefer- <br> ential <br> Areas |
| (1) |  | (2) |  | (3) | (4) | (5) |
| 2401 |  | Unmanufactured tobacco; tobacco r | REFUSE |  |  |  |
| 240110 | - | Tobacco, not stemmed or stripped : |  |  |  |  |
| 24011010 | --- | Flue cured virginia tobacco |  | kg. | 30\% | - |
| 24011020 | --- | Sun cured country (natu) tobacco |  | kg. | 30\% | - |
| 24011030 | --- | Sun cured virginia tobacco |  | kg. | 30\% | - |
| 24011040 | --- | Burley tobacco |  | kg. | 30\% | - |
| 24011050 | --- | Tobacco for manufacture of biris, not stemmed |  | kg. | 30\% | - |
| 24011060 | --- | Tobacco for manufacture of chewing tobacco |  | kg. | 30\% | - |
| 24011070 | --- | Tobacco for manufacture of cigar and cheroot |  | kg. | 30\% | - |
| 24011080 | --- | Tobacco for manufacture of hookah tobacco |  | kg. | 30\% | - |
| 24011090 | --- | Other |  | kg. | 30\% | - |
| 240120 | - | Tobacco, partly or wholly stemmed or stripped : |  |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 24012010 | --- Flue cured virginia tobacco | kg. | 30\% |  |
| 24012020 | --- Sun cured country (natu) tobacco | kg. | 30\% |  |
| 24012030 | --- Sun cured virginia tobacco | kg. | 30\% |  |
| 24012040 | --- Burley tobacco | kg. | 30\% |  |
| 24012050 | --- Tobacco for manufacture of biris | kg. | 30\% | - |
| 24012060 | --- Tobacco for manufacture of chewing tobacco | kg. | 30\% | - |
| 24012070 | --- Tobacco for manufacture of cigar and cheroot | kg. | 30\% | - |
| 24012080 | --- Tobacco for manufacture of hookah tobacco | kg. | 30\% | - |
| 24012090 | Other | kg. | 30\% |  |
| 24013000 | - Tobacco refuse | kg. | 30\% | - |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes |  |  |  |
| 240210 | - Cigars, cheroots and cigarillos, containing tobacco : |  |  |  |
| 24021010 | --- Cigar and cheroots | Tu | 60\% |  |
| 24021020 | --- Cigarillos | Tu | 60\% | - |
| 240220 | - Cigarettes, containing tobacco : |  |  |  |
| 24022010 | --- Other than filter cigarettes, of length not exceeding 65 millimetres | Tu | 30\% | - |
| 24022020 | --- Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres | Tu | 30\% | - |
| 24022030 | --- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres | Tu | 30\% | - |
| 24022040 | --- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres | Tu | 30\% | - |
| 24022050 | --- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres | Tu | 30\% | - |


| $\mathbf{( 1 )}$ | (2) | (3) | (4) | (5) |  |
| :---: | :--- | :--- | :---: | :---: | :---: |
| 24022090 | --- | Other | Tu | $30 \%$ | - |
| 240290 | - Other : |  |  |  |  |
| 24029010 | --- | Cigarettes of tobacco substitutes | Tu | $30 \%$ | - |
| 24029020 | --- | Cigarillos of tobacco substitutes | Tu | $30 \%$ | - |
| 24029090 | --- | Other | Tu | $30 \%$ | - |


| 2403 |  | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences Smoking tobacco, whether or not containing tobacco substitutes in any proportion : <br> Water pipe tobacco specified in Sub-heading | kg. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |
| 24031110 | --- | Note to this Chapter: <br> Hookah or gudaku tobacco |  | 30\% | - |
| 24031190 | --- | Other | kg. | 30\% | - |
| 240319 | -- | Other: |  |  |  |
| 24031910 | --- | Smoking mixtures for pipes and cigarettes | kg. | 30\% | - |
| 24031921 | ---- | Biris: <br> Other than paper rolled biris, manufactured without the aid of machine | Tu | 30\% | - |
| 24031929 | ---- | Other | Tu | 30\% | - |
| 24031990 | --- | Other | kg. | 30\% | - |
|  | - | Other : |  |  |  |
| 24039100 | - | "Homogenised" or "reconstituted" tobacco | kg. | 30\% | - |
| 240399 | - | Other : |  |  |  |
| 24039910 | --- | Chewing tobacco | kg. | 30\% | - |
| 24039920 | --- | Preparations containing chewing tobacco | kg. | 30\% | - |
| 24039930 | --- | Jarda scented tobacco | kg. | 30\% | - |
| 24039940 | --- | Snuff | kg. | 30\% | - |
| 24039950 | --- | Preparations containing snuff | kg. | 30\% | - |
| 24039960 | --- | Tobacco extracts and essence | kg. | 30\% | - |
| 24039970 | --- | Cut-tobacco | kg. | 30\% | - |
| 24039990 | --- | Other | kg. | 30\% | - |
| 2404 |  | PRODUCTS CONTAINING TOBACCO, RECONSTITUTED SUBSTITUTES, INTENDED FOR INHALATION WITHOUT combustion; other nicotine containing products intended for the intake of nicotine INTO THE HUMAN BODY <br> Products intended for inhalation without combustion: |  |  |  |


| 24041100 | -- | Containing tobacco or reconstituted tobacco | kg. | $30 \%$ |
| :--- | :--- | :--- | :--- | :--- |
| 24041200 | -- | Other, containing nicotine | kg. | $30 \%$ |
| 24041900 | -- | Other | kg. | $30 \%$ |
|  | - Other: |  |  | - |
| 24049100 | -- | For oral application | kg. | $30 \%$ |
| 24049200 | -- | For transdermal application | kg. | $30 \%$ |
| 24049900 | -- | Other | kg. | $30 \%$ |

## 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 that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover :
(a) sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 2802);
(b) earth colours containing $70 \%$ or more by weight of combined iron evaluated as $\mathrm{Fe}_{2} \mathrm{O}_{3}$ (heading 2821);
(c) medicaments and other products of Chapter 30;
(d) perfumery, cosmetic or toilet preparations (Chapter 33);
(e) dolomite ramming mix (heading 3816);
(f) setts, curbstones and flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
(g) precious or semi-precious stones (heading 7102 or 7103);
(h) 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);
(ij) billiard chalks (heading 9504); or
(k) writing or drawing chalks and tailors' chalks (heading 9609).
3. Any products classifiable in heading 2517 and any other heading of this 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; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

## SECTION-V

## Supplementary Note :

In heading 2523, "sagol" means cement obtained by heating limestone and burnt coal in a kiln; and "ashmoh" means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.





| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 25151290 | --- | Other | kg. | 40\% | - |
| 251520 |  | Ecaussine and other calcareous monumental or building stone; alabaster : |  |  |  |
| 25152010 | --- | Alabaster | kg. | 10\% | - |
| 25152090 | --- | Other | kg. | 10\% | - |
| 2516 |  | Granite, porphyry, basalt, sandstone AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE Granite : |  |  |  |
| 25161100 | -- | Crude or roughly trimmed | kg. | 40\% | - |
| 25161200 |  | Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | kg. | 40\% | - |
| 25162000 | - | Sandstone | kg. | 10\% | - |
| 251690 | - | Other monumental or building stone |  |  |  |
| 25169010 | --- | Pakur stone | kg. | 10\% | - |
| 25169020 | --- | Stone boulders | kg. | 10\% | - |
| 25169090 | --- | Other | kg. | 10\% | - |
| 2517 |  | 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 2515 OR 2516, WHETHER OR NOT HEATTREATED |  |  |  |
| 251710 |  | 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 : |  |  |  |
| 25171010 | --- | Pakur stone, crushed or broken | kg. | 10\% | - |
| 25171020 | --- | Flint | kg. | 10\% | - |
| 25171090 | --- | Other | kg. | 10\% | - |
| 25172000 | - | Macadam of slag, dross or similar industrial waste, whether or not | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 25173000 | incorporating the materials cited in sub-heading 251710 <br> - Tarred macadam <br> - Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated : | kg. | 10\% | - |
| 25174100 | -- Of marble | kg. | 10\% | - |
| 25174900 | -- Other | kg. | 10\% | - |
| 2518 | 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; |  |  |  |
| 25181000 | Dolomite not calcined or sintered | kg. | 10\% | - |
| 25182000 | - Calcined or sintered dolomite | kg. | 10\% | - |
| 2519 | 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 |  |  |  |
| 25191000 | - Natural magnesium carbonate (magnesite) | kg. | 10\% | - |
| 251990 | - Other: |  |  |  |
| 25199010 | --- Fused magnesia (natural) | kg. | 10\% | - |
| 25199020 | --- Dead-burnt (sintered) magnesia | kg. | 10\% | - |
| 25199030 | --- Magnesium calcined (other than dead-burnt) not elsewhere specified or included | kg. | 10\% | - |
| 25199040 | --- Magnesium oxide | kg. | 10\% | - |
| 25199090 | --- Other | kg. | 10\% | - |
| 2520 | Gypsum; Anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small QUANTITIES OF aCCELERATORS OR RETARDERS |  |  |  |
| 252010 | - Gypsum; anhydrite : |  |  |  |
| 25201010 | -- Natural | kg. | 10\% | - |
| 25201020 | --- Marine | kg. | 10\% | - |
| 25201090 | --- Other | kg. | 10\% | - |
| 252020 | - Plasters: |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 25202010 | --- Calcined | kg. | 10\% |  |
| 25202090 | --- Other | kg. | 10\% | - |
| 2521 | - Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement |  |  |  |
| 252100 | - Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement: |  |  |  |
| 25210010 | --- Limestone flux (L.D., below $1 \% \mathrm{SiO}_{2}$ ) | kg. | 10\% | - |
| 25210090 | --- Other | kg. | 10\% | - |
| 2522 | Quicklime, slaked lime and hydraulic LIME, OTHER THAN CALCIUM OXIDE and hydroxide of heading 2825 |  |  |  |
| 25221000 | Quicklime | kg. | 10\% | - |
| 25222000 | Slaked lime | kg. | 10\% |  |
| 25223000 | Hydraulic lime | kg. | 10\% | - |
| 2523 | Portland cement, aluminous cement, slag cement, supersulphate cement and Similar hydraulic cements, whether or NOT COLOURED OR IN THE FORM OF CLINKERS |  |  |  |
| 25231000 | - Cement clinkers <br> - Portland cement: | kg. | 10\% | - |
| 25232100 | -- White cement, whether or not artificially | kg. | 10\% | - |
|  | coloured |  |  |  |
| 252329 | -- Other : |  |  |  |
| 25232910 | --- Ordinary portland cement, dry | kg. | 10\% | - |
| 25232920 | --- Ordinary portland cement, coloured | kg. | 10\% | - |
| 25232930 | --- Portland pozzolana Cement | kg. | 10\% | - |
| 25232940 | --- Portland slag cement | kg. | 10\% | - |
| 25232990 | Other | kg. | 10\% | - |
| 25233000 | Aluminous cement | kg. | 10\% | - |
| 252390 | - Other hydraulic cements: |  |  |  |
| 25239010 | - Sagol; ashmoh | kg. | 10\% | - |
| 25239020 | --- High alumina refractory cement | kg. | 10\% | - |
| 25239090 | --- Other | kg. | 10\% | - |
| 2524 | Asbestos |  |  |  |
| 25241010 | Crocidolite | kg. | 10\% | - |
| 252490 | - Other |  |  |  |
|  | --- In rock form: |  |  |  |
| 25249011 | ---- Chrysotile | kg. | 10\% | - |




| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 25301020 | --- Perlite | kg. | 10\% | - |
| 25301090 | --- Others (including powder) | kg. | 10\% | - |
| 25302000 | - Kieserite, epsomite (natural magnesium sulphates) | kg. | 10\% | - |
| 253090 | - Other |  |  |  |
| 25309010 | --- Meerschaum (whether or not in polished pieces) and amber agglomerated; meerachaum and agglomerated amber in plates, rods, etc., not worked after moulding jet | kg. | 10\% | - |
| 25309020 | --- Natural arsenic sulphides (such as orpiment) | kg. | 10\% | - |
| 25309030 | - Calcite | kg. | 10\% | - |
| 25309040 | --- Ores and concentrates of rare earth metals | kg. | 10\% | - |
| 25309050 | --- Wollastonite | kg. | 10\% | - |
| 25309060 | --- Earth colour ochre, crude | kg. | 10\% | - |
| 25309070 | --- Other processed earth colour ochre <br> --- Other : | kg. | 10\% | - |
| 25309091 | ---- Strontium sulphate (natural ore) | kg. | 10\% | - |
| 25309099 | ---- Other | kg. | 10\% | - |

## 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 (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 manucture 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.

## Sub-heading Notes :

1. For the purposes of sub-heading 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 sub-heading 262060.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 2601 | Iron ores and concentrates, including roasted iron pyrites <br> - Iron ores and concentrates, other than roasted iron pyrites : |  |  |  |
| 260111 | -- Non-agglomerated: <br> --- Iron ore lumps ( $60 \% \mathrm{Fe}$ or more) |  |  |  |
| 26011111 | ---- $60 \% \mathrm{Fe}$ or more but below $62 \% \mathrm{Fe}$ | kg. | 10\% | - |
| 26011112 | ---- $62 \% \mathrm{Fe}$ or more but below $65 \% \mathrm{Fe}$ | kg. | 10\% | - |
| 26011119 | ---- $65 \% \mathrm{Fe}$ and above <br> --- Iron ore lumps (below $60 \% \mathrm{Fe}$, including black iron ore containing upto $10 \% \mathrm{Mn}$ ) | kg. | 10\% | - |
| 26011121 | below $55 \% \mathrm{Fe}$ | kg. | 10\% | - |
| 26011122 | ---- $55 \% \mathrm{Fe}$ or more but below $58 \% \mathrm{Fe}$ | kg. | 10\% | - |
| 26011129 | ---- $58 \% \mathrm{Fe}$ or more but below $60 \% \mathrm{Fe}$ <br> --- Iron ore fines ( $62 \% \mathrm{Fe}$ or more ) | kg. | 10\% | - |
| 26011131 | ---- $62 \% \mathrm{Fe}$ or more but below $65 \% \mathrm{Fe}$ | kg. | 10\% | - |
| 26011139 | ---- $65 \% \mathrm{Fe}$ and above <br> --- Iron ore Fines (below $62 \% \mathrm{Fe}$ ) | kg. | 10\% | - |
| 26011141 | below 55\% Fe | kg. | 10\% | - |
| 26011142 | ---- $55 \% \mathrm{Fe}$ or more but below $58 \% \mathrm{Fe}$ | kg. | 10\% | - |
| 26011143 | ---- $58 \% \mathrm{Fe}$ or more but below $60 \% \mathrm{Fe}$ | kg. | 10\% | - |
| 26011149 | ---- $60 \% \mathrm{Fe}$ or more but below $62 \% \mathrm{Fe}$ | kg. | 10\% | - |
| 26011150 | --- Iron ore concentrate | kg. | 10\% | - |
| 26011190 | --- Others | kg. | 10\% | - |
| 260112 | -- Agglomerated : |  |  |  |
| 26011210 | --- Iron ore pellets | kg. | 5\% | - |
| 26011290 | --- Other | kg. | 5\% | - |
| 26012000 | - Roasted iron pyrites | kg. | 5\% | - |
| 2602 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese CONTENT OF $20 \%$ or more, calculated on the dry weight |  |  |  |
| 260200 | - Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of $20 \%$ or more, calculated on the dry weight : |  |  |  |
| 26020010 | --- Manganese ore (46\% or more) | kg. | 5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 26020020 | --- Manganese ore ( $44 \%$ or more but below 46\%) | kg. | 5\% | - |
| 26020030 | --- Manganese ore ( $40 \%$ or more but below 44\%) | kg. | 5\% | - |
| 26020040 | --- Manganese ore ( $35 \%$ or more but below 40\%) | kg. | 5\% | - |
| 26020050 | --- Manganese ore ( $30 \%$ or more but below 35\%) | kg. | 5\% | - |
| 26020060 | --- Ferruginous ( $10 \%$ or more but below 30\%) | kg. | 5\% | - |
| 26020070 | --- Manganese ore sinters, agglomerated | kg. | 5\% | - |
| 26020090 | Other | kg. | 5\% | - |
| 26030000 | Copper ores and concertrates | kg. | 5\% | - |
| 26040000 | Nickel ores and concentrates | kg. | 5\% | - |
| 26050000 | Cobalt ores and concentrates | kg. | 5\% | - |
| 2606 | Aluminium ores and concentrates |  |  |  |
| 260600 | Aluminium ores and concentrates : |  |  |  |
| 26060010 | -- Bauxite (natural), not calcined | kg. | 5\% | - |
| 26060020 | --- Bauxite (natural), calcined | kg. | 5\% |  |
| 26060090 | Other aluminium ores and concentrates | kg. | 5\% | - |
| 26070000 | Lead ores and concentrates | kg. | 5\% | - |
| 26080000 | Zinc ores and concentrates | kg. | 5\% | - |
| 26090000 | Tin ores and concentrates | kg. | 5\% | - |
| 2610 | Chromium ores and concentrates |  |  |  |
| 261000 | Chromium ores and concentrates : |  |  |  |
| 26100010 | --- Chrome ore lumps, containing $47 \% \mathrm{Cr}_{2} \mathrm{O}_{3}$ and above | kg. | 5\% | - |
| 26100020 | --- Chrome ore lumps, containing $40 \%$ or more but less than $47 \% \mathrm{Cr}_{2} \mathrm{O}_{3}$ | kg. | 5\% | - |
| 26100030 | --- Chrome ore lumps below $40 \% \mathrm{Cr}_{2} \mathrm{O}_{3}$ | kg. | 5\% | - |
| 26100040 | --- Chrome ore friable and concentrates fixes containing $47 \% \mathrm{Cr}_{2} \mathrm{O}_{3}$ and above | kg. | 5\% | - |
| 26100090 | --- Other | kg. | 5\% | - |
| 26110000 | Tungsten ores and concentrates | kg. | 5\% | - |
| 2612 | Uranium or thorium ores and CONCENTRATES |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 26190090 | --- Other | kg. | 5\% | - |
| 2620 | Slag, Ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds <br> - Containing mainly zinc : |  |  |  |
| 26201100 | -- Hard zinc spelter | kg. | 10\% | - |
| 262019 | -- Other: |  |  |  |
| 26201910 | - Zinc dross | kg. | 10\% | - |
| 26201990 | --- Other <br> - Containing mainly lead : | kg. | 10\% | - |
| 26202100 | -- Leaded gasoline sludges and leaded anti-knock compound sludges | kg. | 5\% | - |
| 262029 | - - Other: |  |  |  |
| 26202910 | --- Lead dross | kg. | 5\% | - |
| 26202990 | --- Other | kg. | 5\% | - |
| 262030 | - Containing mainly copper : |  |  |  |
| 26203010 | --- Brass dross | kg. | 10\% | - |
| 26203090 | --- Other | kg. | 10\% | - |
| 262040 | - Containing mainly aluminium: |  |  |  |
| 26204010 | - Aluminium dross | kg. | 5\% | - |
| 26204090 | --- Other | kg. | 5\% | - |
| 26206000 | - 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 <br> - Other : | kg. | 5\% | - |
| 26209100 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures | kg. | 5\% | - |
| 26209900 | -- Other | kg. | 5\% | - |
| 2621 | Other slag and ash, inlcuding seaweed ash (kelp); ash and residues from the incineration of municipal waste |  |  |  |
| 26211000 | Ash and residues from the incineration of municipal waste | kg. | 5\% | - |
| 26219000 | - Other | kg. | 5\% | - |

## 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 frombituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than $60 \%$ by volume distils at $300^{\circ} \mathrm{C}$, 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 high concentration of additives (for example, chemicals) used in the manufacture of the primary products ; and
(c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

## Sub-heading Notes :

1. For the purposes of sub-heading 270111 "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding $14 \%$.
2. For the purposes of sub-heading 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding $14 \%$ and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than $5,833 \mathrm{kcal} / \mathrm{kg}$.
3. For the purposes of tariff items $27071000,27072000,27073000$ and 27074000 , 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 sub-heading 2710 12, "light oils and preparations"are those of which $90 \%$ or more by volume (including losses) distil at $210^{\circ} \mathrm{C}$ according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of the sub-headings of heading 2710, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

## Supplementary Note:

In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Illustration: IS 1459 refers to IS 1459: 2018 and not to IS 1459: 1974
(a) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below $25^{\circ} \mathrm{C}$ and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. "Special boiling point spirits (tariff item Nos. 27101211,27101212 and 271012 13)" means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations, and with a difference of not more than $60^{\circ} \mathrm{C}$ between the temperatures at which $5 \%$ and $90 \%$ by volume ( including losses) distil;
(b) "natural gasoline liquid (NGL)" is a low-boiling liquid petroleum product extracted from Natural Gas;
(c) "superior kerosine oil (SKO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);
(d) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;
(e) "high speed diesel (HSD)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2005;
(f) "light diesel oil (LDO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 15770:2008;
(g) "fuel oil" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);
(h) "lubricating oil" means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below $93.3^{\circ}$ Centigrade;
(i) "jute batching oil" and "textile oil" are hydrocarbon oils which have their flash point at or above $93.3^{\circ} \mathrm{C}$, and is ordinarily used for the batching of jute or other textile fibres;
(j) the expression "petroleum jelly crude" (tariff item Nos. 271210 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;
(k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:
(1) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);
(2) "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS: 1448 (p.31)-1967 as for the time being in force;
(3) "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force;
(4) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p.8)-1967 as for the time being in force;
(5) "Colour Comparision Test" shall be done in the following manner, namely :
(i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;
(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;
(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 2701 | - Coal; Briquettes, ovoids and similar Solid fuels manufactured from coal <br> - Coal, whether or not pulverised, but not agglomerated : |  |  |  |
| 27011100 | -- Anthracite | kg. | 10\% |  |
| 27011200 | -- Bituminous coal | kg. | 10\% | - |
| 270119 | -- Other coal: |  |  |  |
| 27011910 | --- Coking coal | kg. | 10\% | - |
| 27011920 | --- Steam coal | kg. | 10\% | - |
| 27011990 | --- Other | kg. | 10\% | - |
| 270120 | - Briquettes, ovoids and similar solid fuels manufactured from coal : |  |  |  |
| 27012010 | --- Anthracite agglomerated | kg. | 10\% | - |
| 27012090 | --- Other | kg. | 10\% | - |
| 2702 | Lignite, whether or not agglomerated, ExCluding Jet |  |  |  |
| 27021000 | - Lignite, whether or not pulverised, but not agglomerated | kg. | 10\% | - |
| 27022000 | - Agglomerated lignite | kg. | 10\% | - |
| 2703 | - Peat (including peat litter), whether or not agglomerated |  |  |  |
| 270300 | - Peat (including peat litter), whether or not agglomerated : |  |  |  |
| 27030010 | --- Peat whether or not compressed into bales, but not agglomerated | kg. | 10\% | - |
| 27030090 | --- Other | kg. | 10\% | - |
| 2704 | - Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon |  |  |  |
| 270400 | - Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon : |  |  |  |
| 27040010 | --- Retort carbon (gas carbon) | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 27040020 |  | Coke and semi-coke of lignite or of peat | kg. | 10\% | - |
| 27040030 |  | Hard coke of coal | kg. | 10\% | - |
| 27040040 |  | Soft coke of coal | kg. | 10\% | - |
| 27040090 |  | Other | kg. | 10\% | - |
| 27050000 |  | Coal gas, water gas, PRODUCER GAS and SIMILAR GASES, OTHER THAN PETROLEUM gases and other gaseous hydrocarbons | kg. | 10\% | - |
| 2706 |  | TAR distilled from coal, from lignite or from PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS |  |  |  |
| 270600 |  | Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars : |  |  |  |
| 27060010 |  | Coal tar | kg. | 10\% | - |
| 27060090 |  | Other | kg. | 10\% | - |
| 2707 |  | 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 |  |  |  |
| 27071000 | - | Benzol (benzene) | kg. | 10\% | - |
| 27072000 | - | Toluol (toluene) | kg. | 10\% | - |
| 27073000 | - | Xylol (xylenes) | kg. | 10\% | - |
| 27074000 |  | Naphthelene | kg. | 10\% | - |
| 27075000 |  | Other aromatic hydrocarbon mixtures of which $65 \%$ or more by volume (including losses) distils at $250{ }^{\circ} \mathrm{C}$ by the ISO 3405 method (equivalent to the ASTM D 86 method) Other : | kg. | 10\% | - |
| 27079100 |  | Creosote oils | kg. | 10\% | - |
| 27079900 |  | Other | kg. | 10\% | - |
| $2708$ |  | Pitch and pitch coke, obtained from coal TAR OR FROM OTHER MINERAL TARS |  |  |  |
| 270810 |  | Pitch : |  |  |  |
| 27081010 |  | Obtained by blending with creosote oil or other coal tar distillates | kg. | 10\% | - |
| 27081090 | --- | Other | kg. | 10\% | - |
| 27082000 |  | Pitch coke | kg. | 10\% | - |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 27101984 | ---- | Industrial white oil conforming to standard IS 1083 | kg. | 10\% | - |
| 27101985 | ---- | Insulating oil for transformer and circuit-breaker (transformer and circuit-breaker oils) conforming to standard IS 335 or IS 12463 | kg. | 10\% | - |
| 27101986 |  | Mineral oil for cosmetic industry conforming to standard IS 7299 | kg. | 10\% | - |
| 27101987 | ---- | Jute batching oil conforming to standard IS 1758 | kg. | 10\% | - |
| 27101988 | --- | Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil conforming to any other BIS standard | kg. | 10\% | - |
| 27101989 | ---- | Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil, not conforming to any BIS standard | kg. | 10\% | - |
| 27101990 | --- | Other | kg. | 10\% | - |
| 271020 |  | 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, containi biodiesel, other than waste oils: |  |  |  |
| 27102010 | --- | Automotive diesel fuel, containing biodiesel, conforming to standard IS 1460 | kg. | 10\% | - |
| 27102020 | --- | Diesel fuel blend (B6 to B20) conforming to standard IS 16531 | kg. | 10\% | - |
| 27102090 | --- | Other <br> Waste oil: | kg. | 10\% | - |
| 27109100 | -- | Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls <br> (PCTs) or polybrominated biphenyls (PBBs) | kg. | 10\% | - |
| 27109900 | -- | Other | kg. | 10\% | - |
| 2711 |  | Petroleum gases and other gaseous hydrocarbons Liquified : |  |  |  |
| 27111100 | -- | Natural gas | kg. | 10\% | - |
| 27111200 | -- | Propane | kg. | 10\% | - |
| 27111300 | -- | Butanes | kg. | 10\% | - |
| 27111400 | -- | Ethylene, propylene, butylene and butadiene | kg. | 10\% | - |
| 271119 | -- | Other: |  |  |  |
| 27111910 | --- | LPG (for non-automotive purposes) conforming to standard IS 4576 | kg. | 10\% | - |
| 27111920 |  | LPG (for automotive purposes) conforming to standard IS 14861 | kg. | 10\% | - |
| 27111990 | --- | Other | kg. | 10\% | - |


| $\begin{aligned} & 27112100 \\ & 27112900 \end{aligned}$ | - In gaseous state : |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- | Natural gas | kg. | 10\% | - |
|  | -- | Other | kg. | 10\% | - |
| 2712 |  | $\begin{array}{lcc}\text { Petroleum } & \text { Jelly, } & \text { paraffin } \\ \text { microcrystalline } & \text { petroleum } & \text { wax, slack }\end{array}$ ozokerite, lignite wax, peat wax, o mineral waxes, and similar products obta by synthesis or by other processes, whet or not coloured |  |  |  |
| 271210 | - | Petroleum jelly : |  |  |  |
| 27121010 | --- | Crude | kg. | 10\% | - |
| 27121090 | --- | Other | kg. | 10\% | - |
| 27122000 |  | Paraffin wax containing by weight less than $0.75 \%$ of oil: | kg. | 10\% | - |
| 271290 | - | Other : |  |  |  |
| 27129010 | --- | Micro-crystalline petroleum wax | kg. | 10\% | - |
| 27129020 | --- | Lignite wax | kg. | 10\% | - |
| 27129030 | --- | Slack wax | kg. | 10\% | - |
| 27122040 |  | Paraffin wax containing by weight less than $0.75 \%$ of oil: | kg. | 10\% | - |
| 27129090 | --- | Other | kg. | 10\% | - |
| 2713 |  | Petroleum coke, petroleum bitumen and other residues of petroleum olls or of obtained from bituminous minerals Petroleum coke : |  |  |  |
| 271311 | -- | Not calcined: |  |  |  |
| 27131110 |  | Raw petroleum coke for anode making in aluminium industry conforming to standard IS 17049 | kg. | 10\% | - |
| 27131190 | --- | Other | kg. | 10\% | - |
| 271312 | -- | Calcined: |  |  |  |
| 27131210 |  | Calcined petroleum coke for anode making in aluminium industry conforming to standard IS 17049 | kg. | 10\% | - |
| 27131290 | - - | Other | kg. | 10\% | - |
| 27132000 |  | Petroleum bitumen | kg. | 10\% | - |
| 27139000 |  | Other residues of petroleum oils or of oils obtained from bituminous minerals | kg. | 10\% | - |
| 2714 |  | Bitumen and asphalt, natural; bituminous or oll shale and tar sands; asphaltites and asphaltic rocks |  |  |  |
| 27141000 | - | Bituminous or oil shale and tar sands | kg. | 10\% | - |
| 271490 |  | Other |  |  |  |
| 27149010 | --- | Asphalt, natural | kg. | 10\% | - |

## SECTION-V

| 27149020 | --- | Bitumen, natural | kg. | 10\% |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 27149030 | --- | Gilsonete | kg. | 10\% | - |
| 27149090 | --- | Other | kg. | 10\% | - |
| 2715 |  | Bituminous mixtures based on natural on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut васкs) |  |  |  |
| 271500 |  | 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) : |  |  |  |
| 27150010 | --- | Cut backs, bituminous or asphalt | kg. | 10\% | - |
| 27150090 | --- | Other | kg. | 10\% | - |
| 27160000 |  | Electrical energy | $\begin{aligned} & 1000 \\ & \text { kWh } \end{aligned}$ | Rs. 2000 per 1000 kwh | - |

## 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 this Schedule.
(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 this Schedule.
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.
4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 3827, then it is classifiable in a heading that references the product by name or function and not under heading 3827 .

## Chapter 28

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

## Notes :

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

Except where the context otherwise requires, double or complex salts are to be classified in heading 2842.
6. Heading 2844 applies only to:
(a) technetium (atomic No. 43), promethium (atomic No. 61), Polonium (atomic No. 84) and all elements with an atomic number greater than 84 ;
(b) natural or artificial radioactive isotopes (including those of the precious metals or of the base
metals of Sections XIV and XV), whether or not mixed together;
(c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
(d) alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding $74 \mathrm{~Bq} / \mathrm{g}$ ( 0.002 micro $\mu \mathrm{ci} / \mathrm{g}$ );
(e) spent (irradiated) fuel elements (cartridges) of nuclear reactors;
(f) radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 2844 and 2845, refers to:
(g) individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
(ii) 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 artiticially modified.
7. Heading 2853 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 forms of discs, wafers or similar forms, they fall in heading 3818.

Sub-heading Note:
For the purposes of sub-heading 2852 10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of clauses (a) to (e) of Note 1 to Chapter 28 or clauses ( a) to (h) of Note 1 to Chapter 29.

## Supplementary Note :

1. Sub-heading 280440 includes, liquefied or solidified gas.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
|  | I.-CHEMICAL ELEMENTS |  |  |  |
| 2801 | Fluorine, chlorine, bromine and iodine |  |  |  |
| 28011000 | - Chlorine | kg. | 5\% | - |
| 28012000 | - Iodine | kg. | 5\% | - |
| 280130 | - Fluorine; bromine : |  |  |  |
| 28013010 | --- Fluorine | kg. | 5\% | - |
| 28013020 | --- Bromine | kg. | 5\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 28051100 | -- | Sodium | kg. | 5\% | - |
| 28051200 | -- | Calcium | kg. | 5\% | - |
| 28051900 | - | Other | kg. | 5\% | - |
| 28053000 |  | Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | kg. | 5\% | - |
| 28054000 |  | Mercury | kg. | 5\% | - |
|  |  | II.-INORGANIC ACIDS AND INORGA OXYGEN COMPOUNDS OF NON-MET |  |  |  |
| 2806 |  | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid |  |  |  |
| 28061000 |  | Hydrogen chloride (hydrochloric acid) | kg. | 10\% | - |
| 28062000 | - | Chlorosulphuric acid | kg. | 10\% | - |
| 2807 | - | Sulphuric acid; oleum |  |  |  |
| 280700 |  | Sulphuric acid; oleum : |  |  |  |
| 28070010 | --- | Sulphuric acid | kg. | 10\% | - |
| 28070020 | --- | Oleum | kg. | 10\% | - |
| 2808 |  | Nitric acid; sulphonitric acids |  |  |  |
| 280800 |  | Nitric acid; sulphonitric acids : |  |  |  |
| 28080010 | --- | Nitric acid | kg. | 10\% | - |
| 28080020 | --- | Sulphonitric acids | kg. | 10\% | - |
| 2809 |  | DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT chemically defined |  |  |  |
| 28091000 |  | Diphosphorus pentaoxide | Kg | 10\% | - |
| 280920 |  | Phosphoric acid and polyphosphoric acids : |  |  |  |
| 28092010 | --- | Phosporic acid | Kg | *20\% | - |
| 28092020 | --- | Polyphosphoric acids | Kg | 10\% | - |
| 2810 |  | Oxides of boron; boric acids Oxides of boron; boric acids : |  |  |  |
| 28100010 | --- | Oxides of boron | kg. | 10\% | - |
| 28100020 | --- | Boric acids | kg. | **27.5\% | - |
| 2811 |  | OTHER INORGANIC aCIDS AND OTHER INORGANIC oxygen compounds of non-metals Other inorganic acids : |  |  |  |
| 28111100 |  | Hydrogen fluoride (hydrofluoric acid) | kg. | 10\% | - |
| 28111200 |  | Hydrogen cyanide (hydrocyanic acid ) | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 281119 | -- Other : |  |  |  |  |
| 28111910 |  | Omitted |  |  |  |
| 28111920 | --- | Hypophosphorus acid (phosphinic acid) | kg. | 10\% |  |
| 28111930 | --- | Acids of arsenic | kg. | 10\% | - |
| 28111940 | --- | Sulphonic acid | kg. | 10\% | - |
| 28111990 | --- | Other | kg. | 10\% | - |
|  | - Other inorganic oxygen compounds of non-metals : |  |  |  |  |
| 281121 | -- Carbon dioxide : |  |  |  |  |
| 28112110 | --- | Dry ice | kg. | 10\% | - |
| 28112190 | --- | Other | kg. | 10\% | - |
| 28112200 | - | Silicon dioxide | kg. | 10\% | - |
| 281129 | -- Other : |  |  |  |  |
| 28112910 | --- | Arsenic pentaoxide | kg. | 10\% | - |
| 28112920 | --- | Arsenic trioxide | kg. | 10\% | - |
| 28112930 | -- | Nitrous oxide | kg. | 10\% | - |
| 28112940 | --- | Carbon monoxide | kg. | 10\% | - |
| 28112950 | --- | Sulphur trioxide (sulphuric anhydride) | kg. | 10\% | - |
| 28112990 | --- | Other | kg. | 10\% | - |
| III. - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS |  |  |  |  |  |
| 2812 | Halides and halide oxides of non-metals <br> - Chlorides and chloride oxides : |  |  |  |  |
| 28121100 |  | Carbonyl dichloride (phosgene) | kg. | 10\% | - |
| 28121200 |  | Phosphorous oxychloride | kg. | 10\% | - |
| 28121300 |  | Phosphorous trichloride | kg. | 10\% | - |
| 28121400 |  | Phosphorous pentachloride | kg. | 10\% | - |
| 28121500 |  | Sulphur monochloride | kg. | 10\% | - |
| 28121600 |  | Sulphur dichloride | kg. | 10\% | - |
| 28121700 |  | Thionyl chloride | kg. | 10\% | - |
| 281219 | -- Other: |  |  |  |  |
| 28121910 | --- | Sulpur oxychloride | kg. | 10\% | - |
| 28121920 | --- | Silicon tetrachloride | kg. | 10\% | - |
| 28121930 | --- | Arsenous trichloride | kg. | 10\% | - |
| 28121990 | --- | Other | kg. | 10\% | - |
| 28129000 |  | Other | kg. | 10\% | - |
| 2813 | Sulphides of non-metals; commercial phosphorus trisulphide |  |  |  |  |
| 28131000 |  | Carbon disulphide | kg. | 10\% | - |
| 281390 |  | Other : |  |  |  |
| 28139010 | --- | Arsenic disulphide (artificial) | kg. | 10\% | - |
| 28139020 | --- | Commercial phosphorus trisulphide | kg. | 10\% | - |
| 28139090 | --- | Other | kg. | 10\% | - |




| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 282530 | - Vanadium oxides and hydroxides : |  |  |  |
| 28253010 | --- Vanadium pentaoxide flakes | kg. | 10\% | - |
| 28253090 | --- Other | kg. | 10\% | - |
| 28254000 | - Nickel oxides and hydroxides | kg. | 10\% | - |
| 28255000 | - Copper oxides and hydroxides | kg. | 10\% | - |
| 282560 | - Germanium oxides and zirconium dioxide : |  |  |  |
| 28256010 | --- Germanium oxides | kg. | 10\% | - |
| 28256020 | --- Zirconium dioxide | kg. | 10\% | - |
| 282570 | - Molybdenum oxides and hydroxides |  |  |  |
| 28257010 | --- Molybdenum trioxide | kg. | 10\% | - |
| 28257020 | --- Molybdic acid | kg. | 10\% | - |
| 28257090 | --- Other | kg. | 10\% | - |
| 28258000 | - Antimony oxides | kg. | 10\% | - |
| 282590 | - Other: |  |  |  |
| 28259010 | --- Tin oxide | kg. | 10\% | - |
| 28259020 | --- Cadmium oxide | kg. | 10\% | - |
| 28259040 | --- Calcium hydroxide | kg. | 10\% | - |
| 28259050 | --- Ammonium hydroxide | kg. | 10\% | - |
| 28259090 | --- Other | kg. | 10\% | - |

## V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS

$\left.\begin{array}{lllll}2826 & & \begin{array}{l}\text { Fluorides; Fluoroslicates, fluoroaluminates } \\ \text { and other complex fluorine salts }\end{array} & & \\ & - & & \\ 28261200 & \text { Fluorides : }\end{array}\right)$

| 2827 | Chlorides, chloride oxides and CHLORIDE HYDROXIDES; BROMIDES AND bromide oxides; fodides and iodide oxides |  |  |
| :---: | :---: | :---: | :---: |
| 28271000 | Ammonium chloride | kg. | 10\% |
| 28272000 | - Calcium chloride | kg. | 10\% |
|  | - Other chlorides : |  |  |
| 28273100 | -- Of magnesium | kg. | 10\% |
| 28273200 | -- Of aluminium | kg. | 10\% |
| 28273500 | -- Of nickel | kg. | 10\% |
| 282739 | -- Other : |  |  |
| 28273920 | --- Mercurous chloride | kg. | 10\% |




| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 283322 | -- Of aluminium : |  |  |  |
| 28332210 | --- Aluminium sulphate (iron free) | kg. | 10\% | - |
| 28332290 | --- Other | kg. | 10\% | - |
| 28332400 | -- Of nickel | kg. | 10\% | - |
| 28332500 | -- Of copper | kg. | 10\% | - |
| 28332700 | -- Of barium | kg. | 10\% | - |
| 283329 | -- Other : |  |  |  |
| 28332910 | --- Ferrous sulphate | kg. | 10\% | - |
| 28332930 | --- Quinidine sulphate | kg. | 10\% | - |
| 28332940 | --- Manganese sulphate | kg. | 10\% | - |
| 28332950 | --- Strontium sulphate | kg. | 10\% | - |
| 28332990 | --- Other | kg. | 10\% | - |
| 283330 | - Alums : |  |  |  |
| 28333010 | --- Ammonium alum | kg. | 10\% | - |
| 28333020 | --- Ferric ammonium alum | kg. | 10\% | - |
| 28333030 | - Potash alum | kg. | 10\% | - |
| 28333090 | --- Other | kg. | 10\% | - |
| 28334000 | - Peroxosulphates (persulphates) | kg. | 10\% | - |
| 2834 | Nitrites; nitrates |  |  |  |
| 283410 | Nitrites : |  |  |  |
| 28341010 | Sodium nitrite | kg. | 10\% | - |
| 28341090 | Other | kg. | 10\% | - |
|  | Nitrates : |  |  |  |
| 28342100 | -- Of potassium | kg. | 10\% | - |
| 283429 | -- Other : |  |  |  |
| 28342910 | Strontium nitrate | kg. | 10\% | - |
| 28342920 | --- Magnesium nitrate | kg. | 10\% | - |
| 28342930 | - Barium nitrate | kg. | 10\% | - |
| 28342990 | --- Other | kg. | 10\% | - |
| 2835 | Phosphinates (hypophosphites), phosphonates (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, whether or not chemically defined |  |  |  |
| 283510 | - Phosphinates (hypophosphites) and phosphonates (phosphites) : |  |  |  |
| 28351010 | --- Calcium hypophosphite | kg. | 10\% | - |
| 28351020 | --- Magnesium hypophosphite | kg. | 10\% | - |
| 28351090 | --- Other <br> - Phosphates : | kg. | 10\% | - |
| 28352200 | -- Of mono-or disodium | kg. | 10\% | - |
| 28352400 | -- Of potassium | kg. | 10\% | - |
| 28352500 | -- Calcium hydrogenorthophosphate ("dicalcium phosphate") | kg. | 10\% | - |
| 283526 | -- Other phosphates of calcium : |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 28352610 | --- Calcium monobasic phosphate | kg. | 10\% | - |
| 28352620 | --- Calcium tribasic phosphate | kg. | 10\% | - |
| 28352690 | --- Other | kg. | 10\% | - |
| 283529 | -- Other : |  |  |  |
| 28352910 | --- Magnesium phosphate, monobasic | kg. | 10\% | - |
| 28352920 | --- Magnesium phosphate, dibasic | kg. | 10\% | - |
| 28352930 | --- Magnesium phosphate, tribasic | kg. | 10\% | - |
| 28352940 | --- Sodium hexametaphosphate | kg. | 10\% | - |
| 28352990 | --- Other | kg. | 10\% | - |
|  | - Polyphosphates : |  |  |  |
| 28353100 | -- Sodium triphosphate (sodium tripoly-phosphate) | kg. | 10\% | - |
| 28353900 | -- Other | kg. | 10\% | - |
| 2836 | Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate |  |  |  |
| 283620 | Disodium carbonate : |  |  |  |
| 28362010 | --- Disodium carbonate, dense | kg. | 10\% | - |
| 28362020 | --- Disodium carbonate, light | kg. | 10\% | - |
| 28362090 | --- Other | kg. | 10\% | - |
| 28363000 | - Sodium hydrogencarbonate (sodium bicarbonate) | kg. | 10\% | - |
| 28364000 | Potassium carbonates | kg. | 10\% | - |
| 28365000 | Calcium carbonate | kg. | 10\% | - |
| 28366000 | - Barium carbonate <br> - Other : | kg. | 10\% | - |
| 28369100 | -- Lithium carbonates | kg. | 10\% | - |
| 28369200 | -- Strontium carbonate | kg. | 10\% | - |
| 283699 | -- Other |  |  |  |
| 28369910 | --- Percarbonates | kg. | 10\% | - |
| 28369920 | --- Magnesium carbonate | kg. | 10\% | - |
| 28369930 | --- Aluminium bicarbonate | kg. | 10\% | - |
| 28369990 | --- Other | kg. | 10\% | - |
| 2837 | Cyanides, cyanide oxides and complex cyanides <br> - Cyanides and cyanide oxides : |  |  |  |
| 28371100 | -- Of sodium | kg. | 10\% | - |
| 283719 | -- Other : |  |  |  |
| 28371910 | --- Potassium cyanide | kg. | 10\% | - |
| 28371920 | --- Double cyanide of potassium and sodium | kg. | 10\% | - |
| 28371990 | --- Other | kg. | 10\% | - |
| 283720 | - Complex cyanides : |  |  |  |
| 28372010 | --- Ammonium sulphocyanide | kg. | 10\% | - |
| 28372020 | --- Potassium ferricyanide | kg. | 10\% | - |
| 28372030 | --- Potassium ferrocyanide | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 28372040 | --- | Sodium ferrocyanide | kg. | 10\% | - |
| 28372050 | --- | Sodium nitroprusside (sodium nitroferricyanide) | kg. | 10\% | - |
| 28372090 | --- | Other | kg. | 10\% | - |
| 2838 |  | Omitted |  |  |  |
| 2839 | - | Sllicates; commercial alkali metal sllicates Of sodium : |  |  |  |
| 28391100 | -- | Sodium metasilicates | kg. | 10\% | - |
| 28391900 | -- | Other | kg. | 10\% | - |
| 283990 | - | Other : |  |  |  |
| 28399010 | --- | Magnesium trisilicate | kg. | 10\% | - |
| 28399090 | --- | Other | kg. | 10\% | - |
| 2840 |  | Borates; peroxoborates (perborates) Disodium tetraborate (refined borax) : |  |  |  |
| 28401100 | -- | Anhydrous | kg. | 10\% | - |
| 28401900 | -- | Other | kg. | 10\% | - |
| 284020 | - | Other borates : |  |  |  |
| 28402010 | --- | Magnesium borate | kg. | 10\% | - |
| 28402090 | --- | Other | kg. | 10\% | - |
| 28403000 | - | Peroxoborates (perborates) | kg. | 10\% | - |
| 2841 |  | Salts of oxometallic or peroxometallic acids |  |  |  |
| 28413000 | - | Sodium dichromate | kg. | 10\% | - |
| 284150 |  | Other chromates and dichromates; peroxochromates |  |  |  |
| 28415010 | --- | Sodium chromate | kg. | 10\% | - |
| 28415090 |  | Other <br> Manganites, manganates and permanganates : | kg. | 10\% | - |
| 28416100 | -- | Potassium permanganate | kg. | 10\% | - |
| 28416900 | -- | Other | kg. | 10\% | - |
| 284170 |  | Molybdates |  |  |  |
| 28417010 | --- | Aluminium molybdate | kg. | 10\% | - |
| 28417020 | --- | Sodium molybdate | kg. | 10\% | - |
| 28417090 | --- | Other | kg. | 10\% | - |
| 284180 |  | Tungstates (wolframates) : |  |  |  |
| 28418010 | --- | Sodium tungstate | kg. | 10\% | - |
| 28418020 | --- | Magnesium tungstate | kg. | 10\% | - |
| 28418090 |  | Other | kg. | 10\% | - |
| 28419000 |  | Other | kg. | 10\% | - |
| 2842 |  | Other salts of inorganic acids or peroxoacids, (including aluminosilicates, whether or not chemically defined), other than azides |  |  |  |
| 28421000 |  | Double or complex silicates, |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | including aluminosilicates, whether or not chemically defined | kg. | 10\% | - |
| 284290 |  | Other : |  |  |  |
| 28429010 | --- | Arsenites and arsenates | kg. | 10\% | - |
| 28429020 | --- | Bichromates and dichromates | kg. | 10\% | - |
| 28429090 | --- | Other | kg. | 10\% | - |
|  |  | VI. - MISCELLANEOUS |  |  |  |
| 2843 |  | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals |  |  |  |
| 284310 | - | Colloidal precious metals : |  |  |  |
| 28431010 | --- | Of gold | kg. | 10\% | - |
| 28431020 | --- | Of silver | kg. | 10\% | - |
| 28431090 | --- | Other <br> Silver compounds | kg. | 10\% | - |
| 28432100 | -- | Silver nitrate | kg. | 10\% | - |
| 28432900 | -- | Other | kg. | 10\% | - |
| 28433000 | - | Gold compounds | kg. | 10\% | - |
| 284390 |  | Other compounds; amalgams : Other compounds : |  |  |  |
| 28439011 | ---- | Sodium aurous thiosulphate | kg. | 10\% | - |
| 28439012 | ---- | Noble metal solutions of platinum, rhodium and palladium | kg. | 10\% | - |
| 28439019 | ---- | Other | kg. | 10\% | - |
| 28439020 | --- | Amalgams | kg. | 10\% | - |
| 2844 |  | Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products |  |  |  |
| 28441000 | - | Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds | kg | 10\% | - |
| 28442000 |  | Uranium enriched in $\mathrm{U}_{235}$ and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in $\mathrm{U}_{235}$, plutonium or compounds of these products | kg. | 10\% | - |
| 284430 |  | Uranium depleted in $U_{235}$ and its compounds; |  |  |  |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 28529000 | - | Other | kg. | 10\% |  |
| 2853 | PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED ,EXCLUDING FERROPHOSPHORUS; OTHER INOR- GANIC 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 |  |  |  |  |
| 28531000 |  | Cyanogen chloride (chlorcyan) | kg. | 10\% | - |
| 285390 |  | Other: |  |  |  |
| 28539010 |  | Distilled or conductivity water and water of similar purity | kg. | 10\% | - |
| 28539020 | --- | Liquid air, whether or not rare gases have been removed | kg. | 10\% | - |
| 28539030 | --- | Compressed air | kg. | 10\% | - |
| 28539040 | --- | Amalgams, other than of precious metals | kg. | 10\% | - |
| 28539090 | --- | Other | kg. | 10\% | - |

## Chapter 29

Organic chemicals

## Notes :

1. Except where the context otherwise requires, the headings of this Chapter apply only to :
(a) separate chemically defined organic compounds, whether or not containing impurities;
(b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
(c) the products of headings 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;
(d) the products mentioned in $(a),(b)$ or $(c)$ above dissolved in water;
(e) the products mentioned in $(a),(b)$ or $(c)$ above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
(f) the products mentioned in $(a),(b),(c),(d)$ or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
(g) the products mentioned in $(a),(b),(c),(d),(e)$ or $(f)$ above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic 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 forgeneral use;
(h) the following products, diluted to standard strengths, for the production of azo dye: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover :
(a) goods of heading 1504 or crude glycerol of heading 1520 ;
(b) ethyl alcohol (heading 2207 or 2208);
(c) methane or propane (heading 2711);
(d) the compounds of carbon mentioned in Note 2 to Chapter 28;
(e) Immunological products of heading 3002 ;
(f) urea (heading 3102 or 3105 );
(g) 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);
(h) enzymes (heading 3507);
(ij) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding $300 \mathrm{~cm}^{3}$ (heading 3606);
(k) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813; ink removers put up in packing for retail sale, of heading 3824; or
(1) optical elements, for example, of ethylenediamine tartrate (heading 9001).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 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 or 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", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 2905 to 2920.
5. (A) The esters of acid-function organic compounds of Sub-Chapters I to VII with organic compounds of these Sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these Sub-Chapters.
(B) Esters of ethyl alcohol with acid-function organic compounds of Sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :
(1) inorganic salts of organic compounds such as acid-, phenol-or enol-function compounds or organic bases, of Sub-Chapters I to X or heading 2942, are to be classified in the heading appropriate to the organic compound;
(2) salts formed between organic compounds of Sub-Chapters I to X or heading 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.
(3) 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.
(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 2905).
(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. 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 fromhydrogen, 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 cyclising function or functions here listed.
8. For the purpose of heading 2937 :
(a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
(b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

## Sub-heading Note :

1.Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specially covered by any other sub-heading and that there is no residual sub-heading named "other" in the series of sub-headings concerned.
2. Note 3 to this Chapter shall not be applicable to the sub-heading of this Chapter.


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 29021990 | --- Other | kg. | 10\% | - |
| 29022000 | Benzene | kg. | 10\% |  |
| 29023000 | - Toluene | kg. | 10\% | - |
|  | - Xylenes : |  |  |  |
| 29024100 | -- o-Xylene | kg. | 10\% | - |
| 29024200 | -- m-Xylene | kg. | 10\% | - |
| 29024300 | -- p-Xylene | kg. | 10\% | - |
| 29024400 | -- Mixed xylene isomers | kg. | 10\% | - |
| 29025000 | - Styrene | kg. | 10\% |  |
| 29026000 | - Ethylbenzene | kg. | 10\% | - |
| 29027000 | - Cumene | kg. | 10\% | - |
| 290290 | - Other : |  |  |  |
| 29029010 | --- Dipentene | kg. | 10\% | - |
| 29029020 | --- Diphenyl methane | kg. | 10\% | - |
| 29029030 | --- Dodecyclic benzenes (excluding mixed alkylarenes) | kg. | 10\% | - |
| 29029040 | --- Napthalene, pure | kg. | 10\% | - |
| 29029050 | --- Isobutyl benzene | kg. | 10\% |  |
| 29029060 | --- N-propyl benzene | kg. | 10\% | - |
| 29029090 | --- Other | kg. | 10\% | - |
| 2903 | Halogenated derivatives of hydrocarbons Saturated chlorinated derivatives of acyclic hydrocarbons : |  |  |  |
| 290311 | -- Chloromethane (methyl chloride) and chloroethane(ethyl chloride) : |  |  |  |
| 29031110 | --- Chloromethane (methyl chloride) | kg. | 10\% | - |
| 29031120 | --- Chloroethane (ethyl chloride) | kg. | 10\% | - |
| 29031200 | -- Dichloromethane (methylene chloride) | kg. | 10\% | - |
| 29031300 | -- Chloroform (trichloro methane) | kg. | 10\% | - |
| 29031400 | -- Carbon tetrachloride | kg. | 10\% | - |
| 29031500 | -- Ethylene dichloride (ISO) (1, 2-dichloroethane) | kg. | 10\% | - |
| 290319 | -- Other : |  |  |  |
| 29031910 | --- Tetrachloroethane | kg. | 10\% | - |
| 29031920 | --- Trichloroethane | kg. | 10\% | - |
| 29031990 | --- Other <br> - Unsaturated chlorinated derivatives of acyclic hydrocarbons : | kg. | 10\% | - |
| 29032100 | -- Vinyl chloride (chloroethylene) | kg. | 10\% | - |
| 29032200 | -- Trichloroethylene | kg. | 10\% | - |
| 29032300 | -- Tetrachloroethylene (perchloroethylene) | kg. | 10\% | - |
| 29032900 | -- Other <br> - Saturated fluorinated derivatives of acyclic hydrocarbons: | kg. | 10\% | - |
| 29034100 | -- Trifluoromethane (HFC-23) | kg. | 10\% | - |
| 29034200 | -- Difluoromethane (HFC-32) | kg. | 10\% | - |
| 29034300 | -- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a) | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | -- Pentafluoroethane (HFC-125), 1,1,1- trifluoroethane (HFC-143a) and 1,1,2- trifluoroethane (HFC-143) | kg. | 10\% |  |
|  | -- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2tetrafluoroethane (HFC-134) | kg. | 10\% | - |
| 29034600 | -- 1,1,1,2,3,3,3-Heptafluoropropane (HFC- 227ea), <br> 1,1,1,2,2,3-hexafluoropropane (HFC- 236cb), <br> 1,1,1,2,3,3-hexafluoropropane (HFC- 236ea) and <br> 1,1,1,3,3,3-hexafluoropropane (HFC-236fa) | kg. | 10\% | - |
| 29034700 | -- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC- 245ca) | kg. | 10\% | - |
| 29034800 | -- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-4310mee) | kg. | 10\% | - |
| 29034900 | -- Other | kg. | 10\% | - |
|  | - Unsaturated fluorinated derivatives of acyclic hydrocarbons: |  |  |  |
| 29035100 | 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3tetrafluoropropene (HFO-1234ze) and (z)-1,1,1,4,4,4 -hexafluoro-2-butene (HFO- 1336mzz) | kg. | 10\% | - |
| 290359 | Other |  |  |  |
| 29035910 | 1,1,3,3,3-pentafluoro-2-(trifluoromethyl)prop-1ene[Perfluoroisobutene (PFIB)] | kg. | 10\% | - |
| 29035990 | --- Other <br> - Brominated or iodinated derivatives of acyclic hydrocarbons: |  |  |  |
| 29036100 | Methyl bromide (bromomethane) | kg. | 10\% | - |
| 29036200 | -- Ethylene dibromide (ISO) (1,2-dibromoethane) | kg. | 10\% | - |
| 29036900 | Other | kg . | 10\% | - |
|  | - Halogenated derivatives of acyclichydrocarbons containing two or moredifferent halogen: |  |  |  |
| 29037100 | -- Chlorodifluoromethane (HCFC-22) | kg. | 10\% | - |
| 29037200 | Dichlorotrifluoroethanes (HCFC-123) | kg. | 10\% | - |
| 29037300 | Dichlorofluoroethanes (HCFC-141, 141b) | kg. | 10\% | - |
| 29037400 | -- Chlorodifluoroethanes (HCFC-142, 142b) | kg. | 10\% | - |
| 29037500 | -- Dichloropentafluoropropanes (HCFC-225, 225ca, | kg. | 10\% | - |
| 290376 | Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402): |  |  |  |
| 29037610 | Bromochlorodifluoromethane (Halon-1211) | kg. | 10\% | - |
| 29037620 | Bromotrifluoromethane (Halon-1301) | kg. | 10\% | - |
| 29037630 | -- Dibromotetrafluoroethanes (Halon-2402) | kg. | 10\% | - |
| 290377 | -- Other, perhalogenated only with fluorine and chlorine <br> -- Chlorofluoromethanes: |  |  |  |
| 29037711 | Chlorotrifluoromethane | kg. | 10\% | - |
| 29037712 | Dichlorodifluoromethane | kg. | 10\% | - |
| 29037713 | ---- Trichlorofluoromethane | kg. | 10\% | - |


| 29037721 | ---- | Chlorpentafluoroethane | kg. | 10\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29037722 | ---- | 1,2-Dichlorotetrafluoroethane | kg. | 10\% | - |
| 29037723 | ---- | Trichlorotrifluoroethane | kg. | 10\% | - |
| 29037724 | ---- | Tetrachlorodifluoroethane | kg. | 10\% | - |
| 29037725 | ---- | Pentachlorofluoroethane | kg. | 10\% | - |
|  | --- | Chlorofluoropropanes: |  |  |  |
| 29037731 | ---- | Chloroheptafluoropropane | kg. | 10\% | - |
| 29037732 | ---- | Dichlorohexafluoropropane | kg. | 10\% | - |
| 29037733 | ---- | Trichloropentafluoropropane | kg. | 10\% | - |
| 29037734 | ---- | T etrachlorotetrafluoropropane | kg. | 10\% | - |
| 29037735 | ---- | Pentachlorotrifluoropropane | kg. | 10\% | - |
| 29037736 | ---- | Hexachlorodifluoropropane | kg. | 10\% |  |
| 29037737 | ---- | Heptachlorofluoropropane | kg. | 10\% | - |
| 29037790 | --- | Other derivatives, perhalogenated only with fluorine and chlorine | kg. | 10\% | - |
| 29037800 | -- | Other | kg. | 10\% | - |
| 29037900 | - | Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons : |  |  |  |
| 29038100 | -- | 1,2,3,4,5,6-Hexachlorocyclohexane [HCH (ISO)], including lindane (ISO, INN) | kg. | 10\% | - |
| 29038200 | -- | Aldrin (ISO), chlordane (ISO) | kg. | 10\% | - |
| 29038300 | -- | Mirex (ISO) | kg. | 10\% | - |
| 29038900 | -- | Other | kg. | 10\% | - |
| 290391 | -- | Halogenated derivatives of aromatic hydrocarbons: Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene: |  |  |  |
| 29039110 | --- | Chlorobenzene (monochloro) | kg. | 10\% | - |
| 29039120 | --- | o - dichlorobenzene (Orthodichlorobenzene) | kg. | 10\% | - |
| 29039130 | --- | p - dichlorobenzene (Paradichlorobenzene) | kg. | 10\% |  |
| 290392 | -- | Hexachlorobenzene (ISO) and DDT (ISO) [clofenotane (INN), 1,1,1-trichloro-2,2-bis (pchlorophenyl)ethane]: |  |  |  |
| 29039210 | --- | Hexachlorobenzene (ISO) | kg. | 10\% | - |
|  | --- | DDT (ISO) [(clofenotane (INN),1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane]: |  |  |  |
| 29039221 | ---- | DDT Technical 75 Wdp | kg. | 10\% | - |
| 29039229 | ---- | Other | kg. | 10\% | - |
| 29039300 | -- | Pentachlorobenzene (ISO) | kg. | 10\% |  |
| 29039400 | -- | Hexabromobiphenyls | kg. | 10\% | - |
| 290399 | -- | Other: |  |  |  |
| 29039910 | --- | Chlorofluorobenzene | kg. | 10\% | - |
| 29039920 | --- | Benzalchloride (Benzyl dichloride) | kg. | 10\% | - |
| 29039930 | --- | Benzotrichloride | kg. | 10\% | - |
| 29039940 | --- | Benzylchloride | kg. | 10\% | - |
| 29039950 | --- | Parachlorotoluene (4-chloromethyl benzene) | kg. | 10\% | - |
| 29039960 | --- | Naphthalene, chlorinated | kg. | 10\% | - |
| 29039970 | --- | Chlorofluoro aniline | kg. | 10\% | - |
| 29039990 | --- | Other | kg. | 10\% | - |
| 2904 |  | Sulphonated, nitrated or nitrosated derivatives hydrocarbons, whether or not halogenated |  |  |  |
| 290410 |  | Derivatives containing only sulpho groups, their salts and ethyl esters : |  |  |  |


| 29041010 | --- | Benzene sulphonic acid | kg. | 10\% |
| :---: | :---: | :---: | :---: | :---: |
| 29041020 | --- | 1,5 Napthelene disulphonic acid (Armstrong's acid) | kg. | 10\% |
| 29041030 | --- | Napthelene sulphonic acid | kg. | 10\% |
| 29041040 |  | Omitted |  |  |
| 29041090 | --- | Other | kg. | 10\% |
| 290420 |  | Derivatives containing only nitro or only nitroso groups: |  |  |
| 29042010 | --- | Nitrobenzene | kg. | 10\% |
| 29042020 | --- | Meta dinitrobenzene | kg. | 10\% |
| 29042030 | --- | Meta nitrotoluene | kg. | 10\% |
| 29042040 | --- | Ortho nitrotoluene | kg. | 10\% |
| 29042050 | --- | Para nitrotoluene | kg. | 10\% |
| 29042060 | --- | Dinitrotoluene | kg. | 10\% |
| 29042090 | --- | Other | kg. | 10\% |
|  |  | Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride: |  |  |
| 29043100 | -- | Perfluorooctane sulphonic acid | kg. | 10\% |
| 29043200 | -- | Ammonium perfluorooctane sulphonate | kg. | 10\% |
| 29043300 | -- | Lithium perfluorooctane sulphonate | kg. | 10\% |
| 29043400 | -- | Potassium perfluorooctane sulphonate | kg. | 10\% |
| 29043500 | -- | Other salts of perfluorooctane sulphonic acid | kg. | 10\% |
| 29043600 |  | Perfluorooctane sulphonyl fluoride Other : | kg. | 10\% |
| 29049100 | -- | Trichloronitromethane (chloropicrin) | kg. | 10\% |
| 290499 | -- | Other: |  |  |
| 29049910 | --- | 2,5 dichloronitrobenzene | kg. | 10\% |
| 29049920 | --- | Dinitrochlorebenzene | kg. | 10\% |
| 29049930 | --- | Meta nitrochlorobenzene | kg. | 10\% |
| 29049940 | --- | Ortho nitrochlorobenzene | kg. | 10\% |
| 29049950 | --- | Para nitrochlorobenzene | kg. | 10\% |
| 29049960 | --- | 2-nitrochlorotoluene | kg. | 10\% |
| 29049970 | --- | Sodium meta nitrochlorobenzene sulphonate | kg. | 10\% |
| 29049990 | --- | Other | kg. | 10\% |

## II. - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

| 2905 | Acyclic alcohols and their halogenated, sulphonated, Nitrated or nitrosated derivatives Saturated monohydric alcohols : |  |  |
| :---: | :---: | :---: | :---: |
| 29051100 | -- Methanol (methyl alcohol) | kg. | 10\% |
| 290512 | -- Propan-1-o1 (propyl alcohol) and propan-2-ol (isopropyl alcohol) : |  |  |
| 29051210 | Propyl alcohol | kg. | 10\% |
| 29051220 | --- Isopropyl alcohol | kg. | 10\% |
| 29051300 | -- Butan-1-ol (n-butyl alcohol) | kg. | 10\% |
| 290514 | -- Other butanols : |  |  |
| 29051410 | - Ethambutol, ethambutol Hcl | kg. | 10\% |
| 29051420 | --- Salbutamol sulphate | kg. | 10\% |
| 29051430 | --- Amino butanol | kg. | 10\% |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | nitrated or nitrosated derivatives <br> - Cyclanic, cyclenic or cycloterpenic : |  |  |  |
| 29061100 | -- Menthol | kg. | 10\% | - |
| 29061200 | -- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols | kg. | 10\% | - |
| 290613 | -- Sterols and inositols : |  |  |  |
| 29061310 | --- Cholesterol | kg. | 10\% | - |
| 29061390 | --- Other | kg. | 10\% | - |
| 290619 | -- Other : |  |  |  |
| 29061910 | --- Borneol | kg. | 10\% | - |
| 29061990 | --- Other <br> - Aromatic: | kg. | 10\% | - |
| 29062100 | -- Benzyl alcohol | kg. | 10\% | - |
| 290629 | -- Other : |  |  |  |
| 29062910 | --- Cinnamic alcohol | kg. | 10\% | - |
| 29062920 | --- Phenylethyl alcohol | kg. | 10\% | - |
| 29062990 | --- Other | kg. | 10\% | - |


| 2907 | III. - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, |  |  |
| :---: | :---: | :---: | :---: |
|  | SULPHONATED, NITRATED OR NITROSATED DERIVATIVES |  |  |
|  | Phenols; phenol-alcohols |  |  |
|  | - Monophenols : |  |  |
| 290711 | -- Phenol (hydroxybenzene) and its salts : |  |  |
| 29071110 | --- Phenol, as pure carbolic acid | kg. | 10\% |
| 29071190 | --- Other | kg. | 10\% |
| 290712 | -- Cresols and their salts : |  |  |
| 29071210 | --- Para cresols (p-cresols) | kg. | 10\% |
| 29071220 | --- Cresylic acid | kg. | 10\% |
| 29071290 | --- Other | kg. | 10\% |
| 29071300 | -- Octylphenol, nonylphenol and their isomers; salts thereof | kg. | 10\% |
| 290715 | -- Naphthols and their salts : |  |  |
| 29071510 | --- Alpha naphthols | kg. | 10\% |
| 29071520 | --- Beta naphthols | kg. | 10\% |
| 29071590 | --- Other | kg. | 10\% |
| 290719 | -- Other : |  |  |
| 29071910 | --- o-Phenyl phenols | kg. | 10\% |
| 29071920 | --- p-Phenyl phenols | kg. | 10\% |
| 29071930 | --- Thymol | kg. | 10\% |
| 29071940 | --- Para tertiary butyl phenol | kg. | 10\% |
| 29071950 | --- Alkyl phenols | kg. | 10\% |
| 29071990 | --- Other | kg. | 10\% |
|  | - Polyphenols ; phenol-alcohols |  |  |
| 29072100 | -- Resorcinol and its salts | kg. | 10\% |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 29092000 | - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | kg. | 10\% | - |
| 290930 | - Aromatic ethers and their halogenated, sulphonated,nitrated or nitrosated derivatives : <br> --- Anisole and their derivatives : |  |  |  |
| 29093011 | ---- 4-chloro-2-nitro anisole | kg. | 10\% | - |
| 29093012 | ---- Ortho nitro anisole | kg. | 10\% | - |
| 29093019 | ---- Other | kg. | 10\% | - |
| 29093020 | --- Diphenyl oxide | kg. | 10\% | - |
| 29093030 | --- Musk ambrette | kg. | 10\% | - |
| 29093090 | --- Other <br> - Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives : | kg. | 10\% | - |
| 29094100 | -- 2,2'-Oxydiethanol (diethylene glycol, digol) | kg. | 10\% | - |
| 29094300 | -- Monobutyl ethers of ethylene glycol or of diethylene glycol | kg. | 10\% | - |
| 29094400 | -- Other monoalkylethers of ethylene glycol or of diethylene glycol | kg. | 10\% | - |
| 290949 | - Other: |  |  |  |
| 29094910 | - - Phenoxy ethanol | kg. | 10\% | - |
| 29094920 | -- - 1-(4-phenoxyphenoxy) propan-2-ol | kg. | 10\% | - |
| 29094930 | - - Meta phenoxy benzyl alcohol (MPBA) | kg. | 10\% | - |
| 29094990 | --- Other | kg. | 10\% | - |
| 290950 | - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives : |  |  |  |
| 29095010 | --- Guaiacol | kg. | 10\% | - |
| 29095020 | --- Isoeugenol | kg. | 10\% | - |
| 29095030 | --- Potassium guaiacol sulphonate | kg. | 10\% | - |
| 29095040 | --- 4-methoxy phenol (mono methyl ether of hydroquinone) | kg. | 10\% | - |
| 29095050 | --- Butylated hydroxyanisole (BHA) | kg. | 10\% | - |
| 29095090 | --- Other | kg. | 10\% | - |
| 29096000 | - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | kg. | 10\% | - |
| 2910 | EpOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EXPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES |  |  |  |
| 29101000 | - Oxirane (ethylene oxide) | kg. | 10\% | - |
| 29102000 | - Methyloxirane (propylene oxide) | kg. | 10\% | - |
| 29103000 | - 1-chloro-2,3-expoxypropane (epichlorohydrin) | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29104000 | - | Dieldrin (ISO, INN) | kg. | 10\% | - |
| 29105000 |  | Endrin (ISO) | kg. | 10\% | - |
| 29109000 | - | Other | kg. | 10\% | - |
| 2911 |  | Acetals and hemiacetals, whether or not with OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED derivatives |  |  |  |
| 291100 |  | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives : |  |  |  |
| 29110010 | --- | Acetals and hemiacetals, whether or not with other oxygen function | kg. | 10\% | - |
| 29110090 | --- | Other | kg. | 10\% | - |
| V. - ALDEHYDE-FUNCTION COMPOUNDS |  |  |  |  |  |
| 2912 | Aldehydes, whether or not with other oxygen <br> FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; <br> PARAFORMALDEHYDE <br> Acyclic aldehydes without other oxygen function : |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 29121100 | -- | Methanal (formaldehyde) | kg. | 10\% | - |
| 29121200 | -- | Ethanal (acetaldehyde) | kg. | 10\% | - |
| 291219 | -- | Other : |  |  |  |
| 29121910 | --- | Crotonaldehyde | kg. | 10\% | - |
| 29121920 | --- | Heptaldehyde (heptanal) | kg. | 10\% | - |
| 29121930 | --- | Glyoxal | kg. | 10\% | - |
| 29121990 |  | Other <br> Cyclic aldehydes without other oxygen function : | kg. | 10\% | - |
| 29122100 | -- | Benzaldehyde | kg. | 10\% | - |
| 291229 | -- | Other : |  |  |  |
| 29122910 | --- | Cinnamic aldehyde | kg. | 10\% | - |
| 29122920 | --- | Phenyl acetaldehyde | kg. | 10\% | - |
| 29122930 | --- | Hexyl cinnamic aldehyde | kg. | 10\% | - |
| 29122990 | --- | Other <br> Aldehyde-alcohols, aldehyde-ethers, aldehydephenols and aldehydes with other oxygen function : | kg. | 10\% | - |
| 29124100 | -- | Vanillin (4-hydroxy-3methoxy benzaldehyde) | kg. | 10\% | - |
| 29124200 | -- | Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde) | kg. | 10\% | - |
| 291249 | -- | Other : |  |  |  |
| 29124910 | --- | Anisic aldehyde (Anisaldehyde) | kg. | 10\% | - |
| 29124920 | --- | Heliotropin (piperonyl aldehyde) | kg. | 10\% | - |
| 29124930 | --- | Thiacetazone | kg. | 10\% | - |
| 29124940 |  | 3,4,5-trimethoxy-benzaldehyde | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | --- | Other: |  |  |  |
| 29124991 | ---- | Aldehyde-alcohols | Kg. | 10\% | - |
| 29124999 | ---- | Other | Kg. | 10\% | - |
| 29125000 |  | Cyclic polymers of aldehydes | kg. | 10\% | - |
| 29126000 |  | Paraformaldehyde | kg. | 10\% | - |
| 2913 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912 |  |  |  |  |
| 291300 |  | Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912 : |  |  |  |
| 29130010 |  | Ortho-chloro-benzaldehyde | kg. | 10\% |  |
| 29130090 | --- | Other | kg. | 10\% | - |
| VI. - KETONE-FUNCTION COMPOUNDS AND QUINONE - FUNCTION COMPOUNDS |  |  |  |  |  |
| 2914 | Ketones and Quinones, whether or not with other oxygen function, and their halogenated, SULPHONATED, NITRATED OR NITROSATED derivatives Acyclic ketones without other oxygen function : |  |  |  |  |
| 29141100 | -- | Acetone | kg. | 10\% | - |
| 29141200 | -- | Butanone (methyl ethyl ketone) | kg. | 10\% | - |
| 29141300 | -- | 4-methylpentan-2-one (methyl isobutyl ketone) | kg. | 10\% | - |
| 291419 | -- | Other : |  |  |  |
| 29141910 | --- | Isophoron | kg. | 10\% | - |
| 29141990 | --- | Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function : |  |  |  |
| 29142200 | -- | Cyclohexanone and methyl-cyclohexanones | kg. | 10\% | - |
| 291423 |  | Ionones and methylionones : |  |  |  |
| 29142310 | --- | Beta-ionone | kg. | 10\% | - |
| 29142320 | --- | Pseudo ionone | kg. | 10\% | - |
| 29142390 | --- | Other | kg. | 10\% | - |
| 291429 | -- | Other : |  |  |  |
| 29142910 | --- | L-caravone | kg. | 10\% | - |
|  | --- | Camphor: |  |  |  |
| 29142921 | ---- | Natural | Kg. | 10\% | - |
| 29142922 | ---- | Synthetic | Kg. | 10\% | - |
| 29142930 | --- | Pentyl-2-cyclopenten-1-one | kg. | 10\% | - |
| 29142940 | --- | Cyclohexane dione | kg. | 10\% | - |
| 29142950 | --- | 7-acetyl, 1,2,3,4,5,6,7,8-octahydro, 1,1, 6,7-tetra methyl Naphthalene / 1-(2,3,8,8-tetramethyl-1,2, 3,4,5,6,7,8-octahydronaphthalen-2-yl) ethanone | kg. | 10\% | - |
| 29142990 | --- | Other | kg. | 10\% | - |





| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 291620 |  | Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |  |  |  |
| 29162010 | --- | D. V. acid chloride/cypermethric acid chloride | kg. | 10\% | - |
| 29162090 |  | Other Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : | kg. | 10\% | - |
| 291631 | -- | Benzoic acid, its salts and esters : |  |  |  |
| 29163110 | -- | Benzoic acid | kg. | 10\% | - |
| 29163120 | --- | Benzyl benzoate | kg. | 10\% | - |
| 29163130 | --- | Methyl benzoate | kg. | 10\% | - |
| 29163140 | --- | Sodium benzoate | kg. | 10\% | - |
| 29163150 | --- | Benzocaine (ethylpara-amino benzoate) | kg. | 10\% | - |
| 29163160 | --- | Orthochloro benzoic acid | kg. | 10\% | - |
| 29163190 | --- | Other | kg. | 10\% | - |
| 29163200 | -- | Benzoyl peroxide and benzoyl chloride | kg. | 10\% | - |
| 29163400 | -- | Phenylacetic acid and its salts | kg. | 10\% | - |
| 291639 | -- | Other : |  |  |  |
| 29163910 | --- | Cinnamic acid | kg. | 10\% | - |
| 29163920 | --- | Bismuth compounds of aromatic monoacids | kg. | 10\% | - |
| 29163930 | --- | Potassium compounds of aromatic monoacids | kg. | 10\% | - |
| 29163940 | --- | Sodium compounds of aromatic monoacids | kg. | 10\% | - |
| 29163950 | --- | Esters of aromatic monoacids not elsewhere specified | kg. | 10\% | - |
| 29163960 | --- | Dichlorophenyl acetyl chloride | kg. | 10\% | - |
| 29163990 | --- | Other | kg. | 10\% | - |
| 2917 |  | Polycarboxylic acids, Their anhydrides, halides, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : |  |  |  |
| 291711 | -- | Oxalic acid, its salts and esters : |  |  |  |
| 29171110 | -- | Oxalic acid | kg. | 10\% | - |
| 29171120 | --- | Calcium oxalate | kg. | 10\% | - |
| 29171130 | --- | Strontium oxalate | kg. | 10\% | - |
| 29171140 | --- | Diethyl oxalate | kg. | 10\% | - |
| 29171190 | --- | Other | kg. | 10\% | - |
| 29171200 | -- | Adipic acid, its salts and esters | kg. | 10\% | - |
| 291713 | -- | Azelaic acid, sebacic acid, their salts and esters: |  |  |  |
| 29171310 | --- | Sebacic Acid | kg. | 10\% | - |
| 29171390 | --- | Other | kg. | 10\% | - |
| 29171400 | -- | Maleic anhydride | kg. | 10\% | - |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | but without other oxygen function, their anhydrides, halides, peroxides,peroxyacids and their derivatives: |  |  |  |
| 29183010 | --- | Levulinic acid | kg. | 10\% | - |
| 29183020 | -- | Ethyl aceto acetate (acetoacetic ester) | kg. | 10\% | - |
| 29183030 | --- | Nalidixic acid | kg. | 10\% | - |
| 29183040 | --- | Methyl aceto acetate | kg. | 10\% | - |
| 29183050 | --- | Fluoro benzoyl butyric acid | kg. | 10\% | - |
| 29183090 | --- | Other <br> Other : | kg. | 10\% | - |
| 29189100 | -- | 2, 4, 5-T(ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters | kg. | 10\% | - |
| 291899 | -- | Other: |  |  |  |
| 29189910 | --- | Sodium phenoxy acetate | kg. | 10\% | - |
| 29189920 | --- | Methyl (E)-2-[2-(chloro methyl) phenyl]-3methoxyacrylate | kg. | 10\% | - |
| 29189990 | --- | Other | kg. | 10\% | - |


|  | VIII. -ESTERS OF INORGANIC ACIDS OF NON- |
| :--- | :--- |
| 2919 | METALS AND THEIR SALTS, AND THEIR |
|  | HALOGENATED, SULPHONATED, NITRATED |
|  | OR NITROSATED DERIVATIVES PHOSPHORIC |
|  | ESTERS AND THEIR SALTS, INCLUDING |
| LACTOPHOSPHATES; THEIR HALOGENATED, |  |
|  | SULPHONATED, NITRATEDOR NITROSATED |
|  | DERIVATIVES |


| 29191000 | - | Tris(2,3-dibromopropyl) phosphate | kg. | 10\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 291990 | - | Other: |  |  |  |
| 29199010 | --- | Glycerophosphoric acid | kg. | 10\% | - |
| 29199020 | --- | Calcium glycerophosphate | kg. | 10\% | - |
| 29199030 | --- | Iron glycerophosphate | kg. | 10\% | - |
| 29199040 | --- | Sodium glycerophosphate | kg. | 10\% | - |
| 29199050 | --- | Tricresyl phosphate | kg. | 10\% | - |
| 29199090 | --- | Other | kg. | 10\% | - |
| 2920 |  |  |  |  |  |
|  |  |  |  |  |  |
|  | METALS(EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, |  |  |  |  |
|  | SULPHONATED, NITRATED OR NITROSATEDDERIVATIVES |  |  |  |  |
|  |  |  |  |  |  |
|  | Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives : |  |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29201100 |  | Parathion (ISO) and parathion-methyl (ISO) (methylparathion) | kg. | 10\% | - |
| 292019 | -- | Other: |  |  |  |
| 29201910 |  | Omitted |  |  |  |
| 29201920 |  | Thiophosphoric ester (phosphorothioates) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives | kg. | 10\% | - |
| 29201990 | --- | Other | kg. | 10\% | - |
|  |  | Phosphite esters and their salts; their halo- genated, sulphonated, nitrated or nitrosated $v$ derivatives: |  |  |  |
| 29202100 | -- | Dimethyl phosphite | kg. | 10\% | - |
| 29202200 | -- | Diethyl phosphite | kg. | 10\% | - |
| 29202300 |  | Trimethyl phosphite | kg. | 10\% | - |
| 29202400 | -- | Triethyl phosphite | kg. | 10\% | - |
| 292029 | -- | Other: |  |  |  |
| 29202910 | --- | Dimethyl sulphate | kg. | 10\% | - |
| 29202920 | --- | Diethyl sulphate | kg. | 10\% | - |
| 29202930 | --- | Tris (2,3 Dibromopropyl) phosphate | kg. | 10\% | - |
| 29202990 | --- | Other | kg. | 10\% | - |
| 29203000 |  | Endosulfan (ISO) | kg. | 10\% | - |
| 29209000 | - | Other | kg. | 10\% | - |

## IX.-NITROGEN-FUNCTION COMPOUNDS

2921

292111

| 29211110 |  | Dimethyl formide | kg. | 10\% |
| :---: | :---: | :---: | :---: | :---: |
| 29211190 | --- | Other | kg. | 10\% |
| 29211200 | - | 2-(N, N-Dimethylamino)ethylchloride hydrochloride | kg. | 10\% |
| 29211300 |  | 2-(N, N-Diethylamino)ethylchloride hydrochloride | kg. | 10\% |
| 29211400 | -- | 2-(N, N-Diisopropylamino)ethylchloride hydrochloride | kg. | 10\% |
| 292119 | -- | Other: |  |  |
| 29211910 | --- | 2-Chloro N, N-Diisopropyl ethylamine | kg. | 10\% |
| 29211920 | --- | 2-Chloro N, N-Dimethyl ethanamine | kg. | 10\% |
| 29211990 |  | Other <br> Acyclic polyamines and their derivatives; salts thereof : | kg. | 10\% |
| 29212100 | -- | Ethylenediamine and its salts | kg. | 10\% |
| 29212200 |  | Hexamethylenediamine and its salts | kg. | 10\% |
| 292129 |  | Other : |  |  |
| 29212910 | --- | Hexamethylene tetramine (hexamine) not put up as fuel or medicament | kg. | 10\% |
| 29212920 | --- | Trimethylene triniframine | kg. | 10\% |
| 29212990 | --- | Other | kg. | 10\% |

Amine- function compounds

- Acyclic monoamines and their derivatives; salts thereof :
-- Methylamine, di- or trimethylamine and their salts :
--- Dimethylformide
kg. $\quad 10 \%$
-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride
kg. $10 \%$
-- 2-(N,N-Diethylamino)ethylchloride hydrochloride kg. $10 \%$
-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride kg. 10\%
-- Other:
--- 2-Chloro N, N-Diisopropyl ethylamine kg. 10\%
--- 2-Chloro N, N-Dimethyl ethanamine kg. 10\%
--- Other $\quad$ kg. $10 \%$
- Acyclic polyamines and their derivatives; salts thereof :
29212100
29212200
-- Hexamethylenediamine and its salts
kg. $\quad 10 \%$
--- Hexamethylene tetramine (hexamine) not put up as fuel or medicament
--- Other

| 292130 |  | Cyclanic, cyclenic or cycloterpenic mono or polyamines, and their derivatives; salts thereof : |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 29213010 | --- | Cyclohexylamine | kg. | 10\% |
| 29213090 | --- | Other | kg. | 10\% |
|  |  | Aromatic monoamines and their derivatives; salts thereof : |  |  |
| 292141 | -- | Aniline and its salts |  |  |
| 29214110 | --- | Aniline | kg. | 10\% |
| 29214120 | --- | Aniline hydrochloride | kg. | 10\% |
| 29214190 | --- | Other | kg. | 10\% |
| 292142 | - | Aniline derivatives and their salts |  |  |
|  | --- | Para chloroaniline, ortho chloro paranitroaniline, dichloroaniline, 2, 6-dichloro paranitroaniline, 2-4-5-trichloroaniline : |  |  |
| 29214211 | ---- | Para chloroaniline | kg. | 10\% |
| 29214212 | ---- | Ortho chloro paranitroaniline | kg. | 10\% |
| 29214213 | ---- | Dichloroaniline | kg. | 10\% |
| 29214214 | ---- | 2,6-dichloro paranitroaniline | kg. | 10\% |
| 29214215 | ---- | 2-4-5 trichloroaniline | kg. | 10\% |
|  | --- | N -benzyl-N-ethylaniline, $\mathrm{N}, \mathrm{N}$-diethylaniline, $\mathrm{N}, \mathrm{N}$ dimethylaniline, meta nitroaniline, para nitroaniline: |  |  |
| 29214221 | ---- | N -benzyl-N-ethylaniline | kg. | 10\% |
| 29214222 | ---- | $\mathrm{N}, \mathrm{N}$-diethylaniline | kg. | 10\% |
| 29214223 | ---- | $\mathrm{N}, \mathrm{N}$-dimethylaniline | kg. | 10\% |
| 29214224 | ---- | N -ethyl aniline | kg. | 10\% |
| 29214225 | ---- | Meta nitroaniline | kg. | 10\% |
| 29214226 | ---- | Para nitroaniline | kg. | 10\% |
|  |  | 2-amino 3, 5 xylne sulphonic acid, Benzyl ethyl aniline sulphuric acid, metanillic acid (meta amino benzene sulphonic acid), Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), Ethyl hydroxy ethylaniline, Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline) |  |  |
| 29214231 | ---- | 2-amino 3, 5 xylne sulphonic acid | kg. | 10\% |
| 29214232 | ---- | Benzyl ethyl aniline sulphonic acid | kg. | 10\% |
| 29214233 | ---- | Metanillic acid (meta amino benzene sulphonic acid) | kg . | 10\% |
| 29214234 | ---- | Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid) | kg. | 10\% |
| 29214235 | ---- | Ethyl hydroxy ethylaniline | kg. | 10\% |
| 29214236 | ---- | Methyl dopa (1-alpha methyl-3, 4dihydroxyphenylaniline) | kg. | 10\% |
| 29214290 | --- | Other | kg. | 10\% |
|  | -- | Toluidines and their derivatives; salts thereof: |  |  |
| 29214310 | --- | N,N-diethyl toluidine | kg. | 10\% |
| 292143 20- | -- | $\mathrm{N}, \mathrm{N}$-dimethyl toluidine | kg. | 10\% |
| 29214330 | --- | Ortho toluidine | kg. | 10\% |
| 29214340 | --- | Meta toluidine | kg. | 10\% |
| 29214350 | --- | Para toluidine | kg . | 10\% |
| 29214360 | --- | 2-Chloro-5-toluidine-4-sulphonic acid | kg. | 10\% |
| 29214370 | --- | 2-Chloro-4-toluidine-5-sulphonic acid (sodium salt) | kg. | 10\% |
| 29214380 | --- | 4-Toluidine-3-sulphonic acid | kg. | 10\% |
| 29214390 | --- | Other | kg. | 10\% |


| 292144 |  | nylamine and its derivatives; salts thereof : |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 29214410 | --- | Diphenylamine | kg. | 10\% |
| 29214490 | --- | Other | kg. | 10\% |
| 292145 |  | 1-Naphthylamine (alpha-naphthylamine), 2Naphthylamine (betanaph thylamine) and their derivatives; salts thereof : <br> Alpha naphthylamine, Phenyl alpha naphthylamine, Phenyl beta naphthylamine, Amino F-acid, Aminolineli-R-acid, Sodium naphthionate : |  |  |
| 29214511 | ---- | Alpha naphthylamine | kg. | 10\% |
| 29214512 | ---- | Phenyl alpha naphthylamine | kg. | 10\% |
| 29214513 | ---- | Phenyl beta naphthylamine | kg. | 10\% |
| 29214514 | ---- | Amino F-acid | kg. | 10\% |
| 29214515 |  | Aminolineli-R-acid | kg. | 10\% |
| 29214516 |  | Sodium naphthionate <br> Bronner's acid (2-naphthylamine-6-sulphonic acid), cleve's acid (1-naphthylamine-6sulphonic acid), epsilon acid (1-naphthylamine-3,8-disulphonic acid), koch's acid (1-naphthylamine-3,6,8-trisulphonic acid),Laurent's acid (1-naphthylamine-5-sulphonic acid), tobias acid (2-naphthylamine-1- sulphonic acid) : | kg. | 10\% |
| 29214521 | ---- | Bronner's acid (2-naphthylamine-6-sulphonic acid) |  |  |
|  |  |  | kg. | 10\% |
| 29214522 | ---- | Cleve's acid (1-naphthylamine-6-sulphonic acid) | kg. | 10\% |
| 29214523 | ---- | Epsilonacid (1-naphthylamine-3,8-disulphonic acid) | kg. | 10\% |
| 29214524 | ---- | Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid) | kg. | 10\% |
| 29214525 | ---- | Laurent's acid (1-naphthylamine-5-sulphonic acid) | kg. | 10\% |
| 29214526 | ---- | Tobias acid (2-naphthylamine-1-sulphonic acid) Naphthionic acid (1-naphthylamine-4sulphonic acid), Para tolyl peri acid (para tolyl-1-naphthylamine 8-sulphonic acid), phenyl peri acid (phenyl- 1-naphthylamine-8sulphonic acid) : | kg. | 10\% |
| 29214531 | ---- | Naphthionic acid (1-naphthylamine-4-sulphonic acid) | kg. | 10\% |
| 29214532 | ---- | Para tolyl peri acid (para tolyl-1-naphthylamine8 -sulphonic acid) | kg. | 10\% |
| 29214533 | ---- | Phenyl peri acid (phenyl-1-naphthylamine8 -sulphonic acid) | kg. | 10\% |
| 29214590 | --- | Other | kg. | 10\% |
| 29214600 | -- | Amfetamine (INN), benzfetamine (INN) dexamfetamine (INN), etilamfetamine (INN) fencamfamin(INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof | kg. | 10\% |
| 292149 | -- | Other |  |  |
| 29214910 | --- | Xylidines | kg. | 10\% |
| 29214920 | --- | Para cumidine | kg. | 10\% |
| 29214990 | --- | Other | kg. | 10\% |


| 292151 |  | $o$-, $m$-, $p$-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof : |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29215110 | --- | O-phenylenediamine | kg. | 10\% | - |
| 29215120 | --- | M-phenylenediamine (m-di aminobenzene) | kg. | 10\% | - |
| 29215130 | --- | P-phenylenediamine | kg. | 10\% | - |
| 29215140 | --- | O-diaminotoluene | kg. | 10\% | - |
| 29215150 | --- | M-diaminotoluene | kg. | 10\% | - |
| 29215160 | --- | P-diaminotoluene | kg. | 10\% | - |
| 29215170 | --- | Para-amino acetanilide | kg. | 10\% | - |
| 29215180 | --- | Meta toluylene diamine | kg. | 10\% | - |
| 29215190 | --- | Other | kg. | 10\% | - |
| 292159 |  | Other : |  |  |  |
| 29215910 | --- | Benzidine | kg. | 10\% | - |
| 29215920 | --- | Benzidine dihydrochloride | kg. | 10\% | - |
| 29215930 | --- | 3,3 dichlorobenzidine dihydrochloride sulphate | kg. | 10\% | - |
| 29215940 | --- | Diaminostilbene 2,2-disulphonic acid (Dasda) | kg. | 10\% | - |
| 29215990 | --- | Other | kg. | 10\% | - |
| 2922 |  | OxyGEN-FUNCTION AMINO-COMPOUNDS <br> Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof : |  |  |  |
| 292211 | - | Monoethanolamine and its salts: |  |  |  |
| 29221110 | --- | Monoethanolamine | kg. | 10\% | - |
| 29221190 | --- | Other | kg. | 10\% | - |
| 292212 |  | Diethanolamine and its salts: <br> Ethyldiethanolamine and Methyldiethanolamine: |  |  |  |
| 29221200 | - | Diethanolamine and its salts | kg. | 10\% | - |
| 292213 |  | Omitted |  |  |  |
| 29221400 | - | Dextropropoxyphene (INN) and its salts | kg. | 10\% | - |
| 29221500 | - | Triethanolamine | kg. | 10\% | - |
| 29221600 | - | Diethanolammonium perfluorooctane sulphonate | kg. | 10\% | - |
| 292217 | - | Methyldiethanolamine and ethyldiethanolamine: |  |  |  |
| 29221710 | --- | Methyldiethanolamine | kg. | 10\% | - |
| 29221720 | --- | Ethyldiethanolamine | kg. | 10\% | - |
| 29221800 | -- | 2-(N, N-Diisopropylamino)ethanol | kg. | 10\% | - |
| 292219 | - | Other: |  |  |  |
| 29221910 | -- | 2-Hydroxy N, N-Diisopropyl ethylamine | kg. | 10\% | - |
| 29221990 | --- | Other | kg. | 10\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | aniline, Para acetyl aminophenol (paracetamol), Para cresidine, Picramic acid (T-grade), para cresidine ortho sulphonic acid: |  |  |  |
| 29222931 | --- | N -methyl-para-aminophenol sulphate (motol) | kg. | 10\% | - |
| 29222932 | ---- | 2,5 dimethoxy aniline | kg. | 10\% | - |
| 29222933 | ---- | Para acetyl aminophenol (paracetamol) | kg. | 10\% | - |
| 29222934 | ---- | Para cresidine | kg. | 10\% | - |
| 29222935 | ---- | Picramic acid (T-grade) | kg. | 10\% | - |
| 29222936 | ---- | Para cresidine ortho sulphonic acid | kg. | 10\% | - |
| 29222990 | --- | Other <br> Amino-aldehydes, amino-ketones and aminoquinones, other than those containing more than one kind of oxygen function; salts thereof | kg. | 10\% | - |
| 29223100 | -- | Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | kg. | 10\% | - |
| 29223900 | -- | Other <br> Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof : | kg. | 10\% | - |
| 29224100 | -- | Lysine and its esters; salts thereof | kg. | 10\% | - |
| 292242 | -- | Glutamic acid and its salts : |  |  |  |
| 29224210 | --- | Glutamic acid | kg. | 10\% | - |
| 29224220 | --- | Monosodium glutamate | kg. | 10\% | - |
| 29224290 | --- | Other | kg. | 10\% | - |
| 29224300 | -- | Anthranilic acid and its salts | kg. | 10\% | - |
| 29224400 | -- | Tilidine (INN) and its salts | kg. | 10\% | - |
| 292249 | -- | Other : |  |  |  |
| 29224910 | -- | Amino acetic acid (glycine) | kg. | 10\% | - |
| 29224920 | --- | N -methyl taurine | kg. | 10\% | - |
| 29224990 | --- | Other | kg. | 10\% | - |
| 292250 | -- | Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function : Para-amino-salicylic acid, Methyl anthranilate, Procaine hydrochloride, Amino anisic acid anilide,L-tyrosine (p-hydroxyphenyl amine) : |  |  |  |
| 29225011 | ---- | Para-amino-salicylic acid | kg. | 10\% | - |
| 29225012 | ---- | Methyl anthranilate | kg. | 10\% | - |
| 29225013 | ---- | Procaine hydrochloride | kg. | 10\% | - |
| 29225014 | -- | Amino anisic acid anilide | kg. | 10\% | - |
| 29225015 | ---- | L-tyrosine (p-hydroxyphenyl amine) Frusemide, aminodial, $N$-acetyl anthranilic acid, domperidone : | kg. | 10\% | - |
| 29225021 | ---- | Frusemide | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29225022 | ---- | Aminodial | kg. | 10\% | - |
| 29225023 | ---- | N -acetyl anthranilic acid | kg. | 10\% | - |
| 29225024 | ---- | Domperidone | kg. | 10\% | - |
| 29225090 | -- | Other | kg. | 10\% | - |
| 2923 |  | QUATERNARY AMMONIUM SALTS AND HYDROXIDES; |  |  |  |
|  |  | LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED |  |  |  |
| 29231000 | - | Choline and its salts | kg. | 10\% | - |
| 292320 | - | Lecithins and other phosphoaminolipids : |  |  |  |
| 29232010 | --- | Lecithins | kg. | 10\% | - |
| 29232090 | --- | Other | kg. | 10\% | - |
| 29233000 | - | Tetraethylammonium perfluorooctane sulphonate | kg. | 10\% | - |
| 29234000 | - | Didecyldimethylammonium perfluorooctane sulphonate | kg. | 10\% | - |
| 29239000 | - | Other | kg. | 10\% | - |
| 2924 | Carboxyamide-Function compounds; amide-Function COMPOUNDS OF ONIC ACID <br> Acyclic amides (including acyclic carbamates) and their <br> derivatives; salts thereof : |  |  |  |  |
|  |  |  |  |  |  |
| 29241100 | -- | Meprobamate (INN) | kg. | 10\% | - |
| 29241200 | -- | Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) | kg. | 10\% | - |
| 29241900 | -- | Other <br> Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof : | kg. | 10\% | - |
| 292421 | -- | Ureines and their derivatives; salts thereof : |  |  |  |
| 26242110 | --- | Diethyl diphenyl urea | kg. | 10\% | - |
| 29242120 | --- | Dimethyl diphenyl urea (zentralin) | kg. | 10\% | - |
| 29242130 | -- | Parachloro benzene sulphonyl urea | kg. | 10\% | - |
| 29242190 | --- | Other | kg. | 10\% | - |
| 29242300 | -- | 2-Acetamidobenzoic acid ( N -acetylanthranilic acid) and its salts | kg. | 10\% | - |
| 29242400 | -- | Ethinamate (INN) | kg. | 10\% | - |
| 29242500 | -- | Alachlor (ISO) | kg. | 10\% | - |
| 292429 | -- | Other : |  |  |  |
| 29242910 | --- | Acetanilide | kg. | 10\% | - |
| 29242920 | --- | Aceto acetanilide | kg. | 10\% | - |
| 29242930 | --- | Aceto acetic ortho chloranilide | kg. | 10\% | - |
| 29242940 | --- | Aceto acetic para chloranilide | kg. | 10\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | - |  |  |  |
| 29299010 | --- | N,N-Diethylphosphoramidic dichloride | kg. | 10\% | - |
| 29299020 | --- | N,N-Diisopropylphosphoramidic dichloride | kg. | 10\% | - |
| 29299030 | --- | N,N-Dipropylphosphoramidic dichloride | kg. | 10\% | - |
| 29299040 | --- | N,N-Dimethylphosphoramidic dichloride | kg. | 10\% | - |
| 29299050 | --- | Diethyl N,N-Dimethylphosphoramidate | kg. | 10\% | - |
| 29299060 |  | Phosphoramidic acid, diethyl, dimethylester | kg. | 10\% | - |
| 29299090 | --- | Other | kg. | 10\% | - |
|  | X. - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES |  |  |  |  |
| 2930 |  | Organo-Sulphur compounds |  |  |  |
| 29301000 | - | 2-(N,N-Dimethylamino) ethanethiol | kg. | 10\% | - |
| 29302000 | - | Thiocarbamates and dithiocarbamates | kg. | 10\% | - |
| 29303000 | - | Thiuram mono-, di or tetrasulphides | kg. | 10\% | - |
| 29304000 | - | Methionine | kg. | 10\% | - |
| 29306000 | - | 2-(N, N-Diethylamino)ethanethiol | kg. | 10\% | - |
| 29307000 | - | Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN)) | kg. | 10\% | - |
| 29308000 | - | Aldicarb (ISO), captafol (ISO) and methamidophos (ISO) | kg. | 10\% | - |
| 293090 | - | Other : |  |  |  |
| 29309010 | --- | Thiourea (sulphourea) | kg. | 10\% | - |
| 29309020 | --- | Calcium salts of methionine | kg. | 10\% | - |
| 29309030 | --- | Thio sulphonic acid | kg. | 10\% | - |
| 29309040 | --- | L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid | kg. | 10\% | - |
| 29309050 | --- | Sulphinic acid | kg. | 10\% | - |
| 29309060 | --- | Sulphoxide | kg. | 10\% | - |
| 29309070 | --- | Mercaptan | kg. | 10\% | - |
| 29309080 |  | Allyl isothiocyanate Other: | kg. | 10\% | - |
| 29309091 |  | Ethanol, 2, 2'-thiobis- | kg. | 10\% | - |
| 29309093 | ---- | Di-Methyl Amino ethanethiol Hydrochloride | kg. | 10\% | - |
| 29309095 |  | Di-ethyl Amino ethanethiol hydrochloride | kg. | 10\% | - |
| 29309096 | ---- | O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos) | kg. | 10\% | - |
| 29309097 | ---- | Phosphorothioic acid, S[2-(diethyl amino) ethyl] O, O-Diethyl ester | kg. | 10\% | - |
| $29309098$ |  | Dichloro diphenyl sulphone | $\mathrm{kg} .$ | $10 \%$ | - |
| 29309099 |  | Other | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 293110 | - | Tetramethyl lead and tetraethyl lead: |  |  |  |
| 29311010 | --- | Tetramethyl lead | kg. | 10\% | - |
| 29311090 | --- | Tetraethyl lead | kg. | 10\% | - |
| 29312000 |  | Tributyltin compounds Non-halogenated organo-phosphorous derivatives: | kg. | 10\% | - |
| 29314100 | -- | Dimethyl methylphosphonate | kg. | 10\% | - |
| 29314200 | -- | Dimethyl propylphosphonate | kg. | 10\% | - |
| 29314300 | -- | Diethyl ethylphosphonate | kg. | 10\% | - |
| 29314400 | -- | Methylphosphonic acid | kg. | 10\% | - |
| 29314500 |  | Salt of methylphosphonic acid and (aminoiminomethyl) urea ( $1: 1$ ) | kg. | 10\% | - |
| 29314600 |  | 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide | kg. | 10\% | - |
| 29314700 |  | (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate | kg. | 10\% | - |
| 29314800 |  | 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9-dioxide | kg. | 10\% | - |
| 293149 | -- | Other |  |  |  |
| 29314910 |  | Sodium 3-(trihydroxysilyl) propyl methylphosphonate | kg. | 10\% | - |
| 29314920 |  | Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate | kg. | 10\% | - |
| 29314990 |  | Other Halogenated organo-phosphorous derivatives: | kg. | 10\% | - |
| 29315100 | -- | Methylphosphonic dichloride | kg. | 10\% | - |
| 29315200 | -- | Propylphosphonic dichloride | kg. | 10\% | - |
| 29315300 | -- | O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl) phenyl] methylphosphonothionate | kg. | 10\% | - |
| 29315400 | -- | Trichlorfon (ISO) | kg. | 10\% | - |
| 29315900 | -- | Other | kg. | 10\% | - |
| 293190 | - | Other: |  |  |  |
|  |  | Organo-arsenic compounds: |  |  |  |
| 29319011 | ---- | Methylarsonic acid and its salt | kg. | 10\% | - |
| 29319012 | ---- | Cacodylic acid and its salt | kg. | 10\% | - |
| 29319013 | ---- | p-Aminophenylarsonic acid and its salt | kg. | 10\% | - |
| 29319014 |  | Amino-hydroxyphenylarsonic acids, their formyl and acetyl derivatives and their salts | kg. | 10\% | - |
| 29319015 | -- | Arsenobenzene and its derivatives | kg. | 10\% | - |
| 29319019 | - | Other | kg. | 10\% | - |
| 29319020 | --- | Organo-silicon compounds | kg. | 10\% | - |
| 29319030 | --- | o-Iodosobenzoic acid | kg. | 10\% | - |
| 29319090 | - | Other | kg. | 10\% | - |
| 2932 |  | Heterocyclic compounds with oxygen heteroatom (s) only <br> Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure : |  |  |  |
| 29321100 | -- | Tetrahydrofuran | kg. | 10\% | - |
| 29321200 |  | 2-Furaldehyde (furfuraldehyde) | kg. | 10\% | - |
| 29321300 |  | Furfuryl alcohol and tetrahydrofurfuryl alcohol | kg. | 10\% | - |
| 29321400 |  | Sucralose | kg. | 10\% | - |


| 293219 |  | Other |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29321910 | --- | Hydroxy dibenzfuran carboxylic acid | kg. | 10\% | - |
| 29321990 | --- | Other | Kg. | 10\% | - |
| 293220 | - | Lactones : |  |  |  |
| 29322010 | --- | Coumarin, methylcoumarins and ethylcoumarins | Kg. | 10\% | - |
| 29322020 | --- | Phenolphthalein | Kg. | 10\% | - |
| 29322090 | --- | Other | Kg. | 10\% | - |
|  |  | Other |  |  |  |
| 29329100 | - | Isosafrole | kg. | 10\% | - |
| 29329200 | -- | 1-(1,3-Benzodioxol-5-yl) propan-2-one | kg. | 10\% |  |
| 29329300 | -- | Piperonal | kg. | 10\% | - |
| 29329400 | - | Safrole | kg. | 10\% |  |
| 29329500 | -- | Tetrahydrocannabinols (all isomers) | kg. | 10\% | - |
| 29329600 | -- | Carbofuran (ISO) | kg. | 10\% |  |
| 293299 | - | Other: |  |  |  |
| 29329910 | --- | Cineole | kg. | 10\% | - |
| 29329990 | --- | Other | kg. | 10\% |  |
| 2933 |  | Heterocyclic compounds with nitrogen hetero-atom(s) only <br> Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure : |  |  |  |
| 29331100 | -- | Phenazone (antipyrin) and its derivates | kg. | 10\% | - |
| 293319 | -- | Other : |  |  |  |
| 29331910 | --- | 3-carboxy (para sulpho-phenyl)-5-pyrazolone | kg. | 10\% | - |
| 29331920 |  | 1 (2,5-dichloro-4-sulpho phenyl)-3-methyl-5-pyrazolone | kg. | 10\% | - |
| 29331930 | --- | 3-methyl-1(4-sulpho-O-toluyl-5-pyrazolone) | kg. | 10\% | - |
| 29331940 | --- | Phenylmethylpyrazolone | kg. | 10\% |  |
| 29331950 | --- | 1-phenyl-5-pyrazolone-3-carboxylic acid ethylester | kg. | 10\% | - |
| 29331960 | --- | 1-(m-sulphophenyl)-3-pyrazolone | kg. | 10\% |  |
| 29331970 | --- | Analgin | kg. | 10\% | - |
| 29331980 | --- | Oxyphenbutazone | kg. | 10\% | - |
|  | --- | Other: |  |  |  |
| 29331991 | ---- | Fluoro-3-(difluoromethyl)-1-methyl-1h-pyrazole-4carbonylf fluoride | kg. | 10\% | - |
| 29331999 | ---- | Other | kg. | 10\% |  |
|  |  | Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure : |  |  |  |
| 29332100 | - | Hydantoin and its derivatives | kg. | 10\% | - |
| 293329 | -- | Other : |  |  |  |
| 29332910 | --- | Tinidazole | kg. | 10\% | - |
| 29332920 | --- | Metronidazole, metronidiazole benzoate | kg. | 10\% | - |
| 29332930 | --- | Mebendazole | kg. | 10\% | - |
| 29332940 | --- | Dimetridazole | kg. | 10\% |  |
| 29332950 | --- | Albendazole | kg. | 10\% | - |
| 29332990 | --- | Other | kg. | 10\% | - |
|  |  | Compounds containg an unfused pyridine ring (whether or not hydrogenated) in the structure : |  |  |  |
| 29333100 | - | Pyridine and its salts | kg. | 10\% | - |
| 29333200 | -- | Piperidine and its salts | kg. | 10\% | - |

$\left.\begin{array}{llllll}293333 & & \text {-- } & \text { Alfentanil (INN), anileridine (INN), bezitramide } & \text { kg. } & 10 \% \\ & & \text { (INN), bromazepam (INN), carfentanil (INN), } & & \\ & \text { difenoxin (INN), diphenoxylate (INN), dipipanone }\end{array}\right)$

| 29333918 | ---- | Lutidine (Dimethyl Pyridine) | kg. | 10\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29333919 | ---- | Other | kg. | 10\% | - |
| 29333940 |  | Benzene acetic acid, alpha -hydroxy- alpha-phenyl, <br> 1- azabicyclo-azabicyclo [2.2.2.] oct-3-yl ester | kg. | 10\% | - |
| 29333990 | --- | Other <br> Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused : | kg. | 10\% | - |
| 29334100 | -- | Levorphanol (INN) and its salts | kg. | 10\% | - |
| 29334900 |  | Other <br> Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure : | kg. | 10\% | - |
| 29335200 | -- | Malonylurea (barbituric acid) and its salts | kg. | 10\% | - |
| 29335300 |  | Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital (INN), cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), secbutabarbital (INN), phenobarbital (INN), ] secobarbital (INN), and vinylbital (INN); salts thereof | kg. | 10\% | - |
| 29335400 | -- | Other derivatives of malonylurea (barbituric acid); salts thereof | kg. | 10\% | - |
| 29335500 | -- | Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | kg. | 10\% | - |
| 293359 | -- | Other : |  |  |  |
| 29335910 | --- | Aminophylline (cordophylin) | kg. | 10\% | - |
| 29335920 | --- | Trimethoprim | kg. | 10\% | - |
| 29335930 | --- | Diethyl carbamazine citrate | kg. | 10\% | - |
| 29335940 | --- | 1-Amino-4-Methyl piperazine | kg. | 10\% | - |
| 29335990 |  | Other <br> Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure : | kg. | 10\% | - |
| 29336100 | -- | Melamine | kg. | 10\% | - |
| 293369 | -- | Other : |  |  |  |
| 29336910 | --- | Cyanuric acid and its salts | kg. | 10\% | - |
| 29336920 | --- | 4-[4,6-bis(2,4-dimethylphenyl)-1,3,5-triazine-2-yl]-1,3-benzenediol | kg. | 10\% | - |
| 29336930 | --- | Tris(2-hydroxyethyl) isocyanurate | kg. | 10\% | - |
| 29336940 | --- | Ethylhexyltriazone | kg. | 10\% | - |
| 29336950 | --- | 2,4,6-tri(2,4-dyhydroxyl-3-methylphenyl)-1,3,5-triazine | kg . | 10\% | - |
| 29336990 | --- | Other <br> Lactams : | kg. | 10\% | - |
| 29337100 | - | 6-Hexanelactam (epsilon-caprolactam) | kg. | 12.5\% | 12.5\% |
| 29337200 | -- | Clobazam (INN) and methyprylon (INN) | kg. | 10\% | - |
| 293379 | -- | Other lactams : |  |  |  |
| 29337910 | --- | N-methyl-2-pyrrolidone | kg. | 10\% | - |
| 29337920 | --- | N-ethyl-2-pyrrolidone | kg. | 10\% | - |
| 29337990 | --- | Other Other : | kg. | 10\% | - |
| 29339100 | -- | Alprazolam (INN), camazepam (INN) | kg. | 10\% | - |

chloridiazepoxide (INN),clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrzepam (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), tamazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof
$\left.\begin{array}{lllll}29339200 & \text {-- } & \text { Azinphos-methyl (ISO) } & \text { kg. } & 10 \% \\ 293399 & -- & \text { Other: }\end{array}\right)$

| 29359012 | -- | Sulphafurazole | kg. | 10\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29359013 | ---- | Sulphadiazine | kg. | 10\% | - |
| 29359014 | ---- | Sulphadimidine | kg. | 10\% | - |
| 29359015 | ---- | Sulphacetamide | kg. | 10\% | - |
|  | --- | Sulphamethoxypyridarine, sulphamethiazole, sulphamoxole, sulphamide: |  |  |  |
| 29359021 | ---- | Sulphamethoxypyridarine | kg. | 10\% | - |
| 29359022 | ---- | Sulphamethiazole | kg. | 10\% | - |
| 29359023 | ---- | Sulphamoxole | kg. | 10\% | - |
| 29359024 | ---- | Sulphamide | kg. | 10\% | - |
| 29359090 | --- | Other | kg. | 10\% | - |
| 2936 | XI. -PROVITAMINS, VITAMINS AND HORMONES |  |  |  |  |
|  | 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 |  |  |  |  |
|  | - | Vitamins and their derivatives, unmixed |  |  |  |
| 29362100 | -- | Vitamin A and their derivatives | kg. | 10\% | 10\% |



| 29372900 | -- | Other | kg. | 10\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29373100 |  | Epinephrine | kg. | 10\% | 10\% |
| 29375000 |  | Prostaglandins, thromboxanes, leukotrienes, their derivatives and structural analogues | kg. | 10\% | 10\% |
| 293790 | - | Other: |  |  |  |
|  |  | Catecholamine hormones,their derivatives and structural analogues: |  |  |  |
| 29379011 | ---- | Epinethrine | kg. | 10\% | 10\% |
| 29379019 | ---- | Other | kg. | 10\% | 10\% |
| 29379020 | --- | Amino-acid derivatives | kg. | 10\% | 10\% |
| 29379090 | --- | Other | kg. | 10\% | 10\% |
|  |  | XII. -GLYCOSIDES AND VEGETABLE AL NATURAL OR REPRODUCED BY SYNTH THEIR SALTS, ETHERS, ESTERS AND OTH DERIVATIVES |  |  |  |
| 2938 |  | Glycosides, natural or reproduced by Synthesis and their salts, ethers, esters and OTHER DERIVATIVES |  |  |  |
| 29381000 | - | Rutoside (rutin) and its derivatives | kg. | 10\% | - |
| 293890 | - | Other . |  |  |  |
| 29389010 | --- | Digoxin | kg. | 10\% |  |
| 29389020 |  | Digitalis glycosides | kg . | 10\% | - |
| 29389090 | --- | Other | kg. | 10\% | - |
| 2939 |  | ALKALOIDS, NATURAL OR REPRODUCE BY SYNTHESIS, AND THEIR SALTS, ETH ESTERS AND OTHER DERIVATIVES <br> Alkaloids of opium and their derivatives; salts the |  |  |  |
| 29391100 | -- | 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 | kg. | 10\% | - |
| 29391900 | - | Other | kg. | 10\% | - |
| 293920 |  | Alkaloid of cinchona and their derivatives; salts thereof : |  |  |  |
| 29392010 | --- | Quinine alkaloids | kg. | 10\% | - |
| 29392020 | --- | Quinine hydrochloride | kg. | 10\% | - |
| 29392030 | --- | Quinine sulphate | kg. | 10\% | - |
| 29392040 | --- | Chloroquine phosphate | kg. | 10\% | - |
| 29392090 | --- | Other | kg. | 10\% | - |

SECTION-VI

| 29393000 |  | Caffeine and its salts Alkaloids of ephedra and their derivatives;salts thereof: | kg. | 10\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29394100 | - | Ephedrine and its salts | kg. | 10\% | 10\% |
| 29394200 | - | Pseudoephedrine (INN) and its salts | kg. | 10\% | 10\% |
| 29394300 | - | Cathine (INN) and its salts | kg. | 10\% | 10\% |
| 29394400 | - | Norephedrine and its salts | kg. | 10\% | - |
| 29394500 |  | Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts | kg. | 10\% | 10\% |
| 29394900 | - | Other <br> Theophylline and aminophylline(theophyllineethylenediamine) and their derivatives; salts thereof : | kg. | 10\% | 10\% |
| 29395100 | - | Fenetylline (INN) and its salts | kg. | 10\% | 10\% |
| 29395900 | - | Other <br> Alkaloids of rye ergot and their derivatives; salts thereof : | kg. | 10\% | 10\% |
| 293961 | - | Ergometrine (INN) and its salts |  |  |  |
| 29396110 | -- | Ergometrine (INN) | kg. | 10\% | - |
| 29396190 | --- | Other | kg. | 10\% | - |
| 293962 | - | Ergotamine (INN) and its salts : |  |  |  |
| 29396210 | -- | Ergotamine tartrate | kg. | 10\% | - |
| 29396290 | -- | Other | kg. | 10\% | - |
| 29396300 | - | Lysergic acid and its salts | kg. | 10\% | - |
| 29396900 | - | Other <br> Other, of vegetal origin: | kg. | 10\% | - |
| 29397200 | - | Cocaine, ecgonine; salts, esters and other derivatives thereof | kg. | 10\% | - |
| 29397900 | - | Other | kg. | 10\% | - |
| 29398000 | - | Other | kg. | 10\% | - |
| 29400000 |  | XIII. -OTHER ORGANIC COMPOUNDS Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters and their salts, other than products of headings 2937, 2938 OR 2939 | kg. | 10\% | - |
| 2941 |  | Antibiotics |  |  |  |
| 294110 |  | Penicillins and their derivative with a penicillanic acid structure; salts thereof : |  |  |  |
| 29411010 | --- | Penicillins and its salts ( e.g. procaine penicillin, penicillin G-potassium) | kg. | 10\% | 10\% |
| 29411020 | -- | Ampicilline and its salts | kg. | 10\% | 10\% |


| 29411030 | --- | Amoxycilline and its salts | kg. | 10\% | 10\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 29411040 | --- | Cioxacilline and its salts | kg. | 10\% | 10\% |
| 29411050 | --- | 6-APA | kg. | 10\% | 10\% |
| 29411090 | --- | Other | kg. | 10\% | 10\% |
| 294120 | - | Streptomycins and their derivatives; salts thereof : |  |  |  |
| 29412010 | --- | Streptomycin | kg. | 10\% | 10\% |
| 29412090 | --- | Other | kg. | 10\% | 10\% |
| 294130 | - | Tetracyclines and their derivatives, salts thereof : |  |  |  |
| 29413010 | --- | Doxycycline and its salts | kg. | 10\% | 10\% |
| 29413020 | --- | Tetracycline/oxytetra-cycline and their salts | kg. | 10\% | 10\% |
| 29413090 | --- | Other | kg. | 10\% | 10\% |
| 29414000 | - | Chloramphenicol and its derivatives; salts thereof | kg. | 10\% | 10\% |
| 29415000 | - | Erythromycin and its derivatives; salts thereof | kg. | 10\% | 10\% |
| 294190 | - | Other : |  |  |  |
|  | --- | Rifampicin and its salts : |  |  |  |
| 29419011 | ---- | Rifampicin | kg. | 10\% | 10\% |
| 29419012 | ---- | 3 Formyl Rifa S V(Rifa int) | kg. | 10\% | 10\% |
| 29419013 | ---- | Rifa S or Rifa S Sodium (Rifaint) | kg. | 10\% | 10\% |
| 29419014 | ---- | 1-Amino-4-Methyl piperazine (Rifaint) | kg. | 10\% | 10\% |
| 29419019 | ---- | Other | kg. | 10\% | 10\% |
| 29419020 | --- | Cephalexin and its salts | kg. | 10\% | 10\% |
| 29419030 | --- | Ciprofloxacine and its salts | kg. | 10\% | 10\% |
| 29419040 | --- | Gentamycin and its salts | kg. | 10\% | 10\% |
| 29419050 | --- | Neomycin | kg. | 10\% | 10\% |
| 29419060 | --- | Norfloxacin and its salts | kg. | 10\% | 10\% |
| 29419090 | --- | Other | kg. | 10\% | 10\% |
| 2942 |  | OTHER ORGANIC COMPOUNDS |  |  |  |
| 294200 | --- | Other organic compounds : <br> Cefadroxil and its salts, ibuprofane, nifedipine, ranitidine, danes salt of $D(-)$ phenyl glycine, $D(-$ ) para hydroxy dane's salts : |  |  |  |
| 29420011 | ---- | Cefadroxil and its salts | kg. | 10\% | - |
| 29420012 | ---- | Ibuprofane | kg. | 10\% | - |
| 29420013 | ---- | Nifedipine | kg. | 10\% | - |
| 29420014 | ---- | Ranitidine | kg. | 10\% | - |
| 29420015 | ---- | Danes salt of $\mathrm{D}(-)$ phenyl glycine | kg. | 10\% | - |
| 29420016 | ---- | $\mathrm{D}(-)$ para hydroxy dane's salts Timolo maleate, terbutoline sulphate, $D(-$ )phenyl glycin chloride HCL (DPGCH), imipramine HCl , amitryptyline HCl , cysteanune HCl , atenolol, propronalol : | kg. | 10\% | - |
| 29420021 | ---- | Timolo maleate | kg. | 10\% | - |
| 29420022 | --- | Terbutoline sulphate | kg. | 10\% | - |
| 29420023 | --- | $\mathrm{D}(-)$ phenyl glycin chloride HCL (DPGCH) | kg. | 10\% | - |
| 29420024 |  | Imipramine HCl | kg. | 10\% | - |
| 29420025 | ---- | Amitryptyline HCl | kg. | 10\% | - |

## SECTION-VI

29420026
29420027 ---- Atenolol, propronalol
--- Diloxanide furoate, cimetidine, oxyclozanide, famotidine :

| 29420031 | --- | Diloxanide furoate | kg. | $10 \%$ |
| :--- | :--- | :--- | :--- | :--- |
| 29420032 | --- | Cimetidine | kg. | $10 \%$ |
| 29420033 | --- | Oxyclozanide | kg. | $10 \%$ |
| 29420034 | --- | Famotidine | kg. | $10 \%$ |
| 29420090 | --- | Other | kg. | $10 \%$ |

kg. 10\%
kg. $10 \%$
kg. $\quad 10 \%$
$\begin{array}{lll}29420032 & ---- & \text { Cimetidine } \\ 29420033 & --- & \text { Oxyclozani }\end{array}$
kg. $\quad 10 \%$

29420034 ---- Famotidine
kg. $10 \%$
29420090 --- Other
kg. $10 \%$

## 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) products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 2404);
(c) plasters specially calcined or finely ground for use in dentistry (heading 2520);
(d) aqueous distillates or aqueous solutions of essential oil, suitable for medicinal uses (heading 3301);
(e) preparations of headings 3303 to 3307 , even if they have therapeutic or prophylactic properties;
(f) soap or other products of heading 3401 containing added medicaments;
(g) preparations with a basis of plaster for use in dentistry (heading 3407);
(h) blood albumin not prepared for therapeutic or prophylactic uses (heading 3502); or
(ij) diagnostic reagents of heading 3822.
2. For the purposes of heading 3002, the expression "immunological products" applies to peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).;
3. For the purposes of headings 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 standardised or dissolved in any solvent;
(b) as products which have been mixed:
(1) colloidal solutions and suspensions (other than colloidal sulphur);
(2) vegetable extracts obtained by the treatment of mixture 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 this Schedule-
(a) sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
(b) sterile laminaria and sterile laminaria tents;
(c) sterile absorbable surgical or dental haemostatics sterile surgical or dental adhesion barriers,
whether or not absorbable;
(d) opacifying preparations for X-ray 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) placebos and blinded (or double-blinded) clinical trial kits for use in recognized clinical trials, put up in measured doses, even if they might contain active medicaments;
(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;
(i) 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; and
(j) waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf-life.
(k) appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

## Sub-heading Notes:

1. For the purposes of sub-headings 300213 and 3002 14, the following are to be treated:
(a) as unmixed products, pure products, whether or not containing impurities;
(b) as products which have been mixed:
(1) the products mentioned in (a) above dissolved in water or in other solvents;
(2) the products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
(3) the products mentioned in (a), (b) (1) and (b) (2) above with any other additive.
2. Sub-headings 300360 and 300460 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodi aquine (INN); artelinic acid or its salts; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN);mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | ---: |
|  |  | StandardPrefer- <br> ential <br> Areas |  |  |
| $(1)$ | $(2)$ | (3) | (4) | $(5)$ |

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;

| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included |  |  |  |
| 300120 |  | Extracts of glands or other organs or of their secretions : |  |  |  |
| 30012010 | --- | Liquid extracts of liver | kg. | 10\% | 10\% |
| 30012020 | --- | Liver extracts, dry | kg. | 10\% | 10\% |
| 30012030 | --- | Snake venom | kg. | 10\% | 10\% |
| 30012090 | --- | Other | kg. | 10\% | 10\% |
| 300190 | - | Other : |  |  |  |
| 30019010 | --- | Of human origin | kg. | 10\% | 10\% |
|  | --- | Other : |  |  |  |
| 30019091 | ---- | Heparin and its salts | kg. | 10\% | 10\% |
| 30019099 | ---- | Other | kg. | 10\% | 10\% |
| 3002 | HUMANFORTHERAPEUTIC, $\begin{gathered}\text { ANIMAL } \\ \text { PROPHYLACTIC }\end{gathered} \begin{gathered}\text { BLOOD } \\ \text { OR }\end{gathered} \begin{gathered}\text { PREPARED } \\ \text { DIAGNOSTIC }\end{gathered}$ USES; ANTISERA, OTHER blood fractions and IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BILECRES OF MICRO-ORGANISMS (EXCLUDING YEASTS) and other similar products; cell cultures, WHETHER OR NOT MODIFIED |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | - Antisera, other blood fractions and products, immunological whether or not modified or obtained by biotechnologicalprocesses: |  |  |  |  |
| 300212 | Antisera and other blood fractions: |  |  |  |  |
| 30021210 | --- | For diphtheria | kg. | 10\% | 10\% |
| 30021220 | --- | For tetanus | kg. | 10\% | 10\% |
| 30021230 | --- | For rabies | kg. | 10\% | 10\% |
| 30021240 | --- | For snake venom | kg. | 10\% | 10\% |
| 30021290 | --- | Other | kg. | 10\% | 10\% |
| 30021300 | -- | Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale | kg. | 10\% | 10\% |
| 30021400 | -- | Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale | kg. | 10\% | 10\% |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 30021500 | -- Immunological products, put up in measured doses or in forms or packings for retail sale |  | kg. | 10\% | 10\% |
|  | - | Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: |  |  |  |
| 300241 | --- | Vaccines for human medicine: |  |  |  |
|  |  | Single vaccines for: |  |  |  |
| 30024111 | ---- | Cholera and typhoid | kg. | 10\% | 10\% |
| 30024112 | ---- | Hepatitis | kg. | 10\% | 10\% |
| 30024113 | ---- | Tetanus | kg. | 10\% | 10\% |
| 30024114 | ---- | Polio | kg. | 10\% | 10\% |
| 30024115 | ---- | Tuberculosis | kg. | 10\% | 10\% |
| 30024116 | ---- | Rabies | kg. | 10\% | 10\% |
| 30024117 | ---- | Japanese encephalitis | kg. | 10\% | 10\% |
| 30024118 | ---- | Whopping cough (pertusis) | kg. | 10\% | 10\% |
| 30024119 | ---- | Other | kg. | 10\% | 10\% |
|  | --- | Mixed vaccines for: |  |  |  |
| 30024121 | ---- | Diphtheria, pertusis and tetanus (DPT) | kg. | 10\% | 10\% |
| 30024122 | ---- | Diphtheria and tetanus (DT) | kg. | 10\% | 10\% |
| 30024123 | ---- | Measles, mumps and rubella (MMR) | kg. | 10\% | 10\% |
| 30024124 | ---- | Typhoid-paratyphoid (TAB) | kg. | 10\% | 10\% |
| 30024125 | ---- | Typhoid- paratyphoid-cholera (TABC) | kg. | 10\% | 10\% |
| 30024129 | ---- | Other | kg. | 10\% | 10\% |
| 30024200 | -- | Vaccines for veterinary medicine | kg. | 10\% | 10\% |
| 300249 | -- | Other |  |  |  |
| 30024910 | --- | Cultures of micro-organisms (excluding yeast) | kg. | 10\% | 10\% |
| 30024920 | --- | Toxins | kg. | 10\% | 10\% |
| 30024990 | --- | Other | kg. | 10\% | 10\% |
|  | - | Cell cultures, whether or not modified: |  |  |  |
| 30025100 | -- | Cell therapy products | kg. | 10\% | 10\% |
| 30025900 | -- | Other | kg. | 10\% | 10\% |
| 300290 | - | Other: | kg. | 10\% | 10\% |
| 30029010 | --- | Human blood | kg. | 10\% | 10\% |
| 30029020 | --- | Animal blood prepared for therapeutic, prophylactic or diagnostic uses | kg. | 10\% | 10\% |
| 30029090 | - | Other | kg. | 10\% | 10\% |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 30032000 | - Other, containing antibiotics <br> - Other, containing hormones or other products of heading 2937: | kg. | 10\% | 10\% |
| 30033100 | -- Containing insulin | kg. | 10\% | 10\% |
| 30033900 | -- Other <br> - Other, containing alkaloids or derivatives thereof: | kg. | 10\% | 10\% |
| 30034100 | -- Containing ephedrine or its salts | kg. | 10\% | 10\% |
| 30034200 | -- Containing pseudoephedrine (INN) or its salts | kg. | 10\% | 10\% |
| 30034300 | -- Containing norephedrine or its salts | kg. | 10\% | 10\% |
| 30034900 | -- Other | kg. | 10\% | 10\% |
| 30036000 | - Other, containing antimalarial active principles described in Sub-heading Note 2 to this Chapter | kg. | 10\% | 10\% |
| 300390 | - Other : <br> --- Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments : |  |  |  |
| 30039011 | ---- Of Ayurvedic system | kg. | 10\% | 10\% |
| 30039012 | ---- Of Unani system | kg. | 10\% | 10\% |
| 30039013 | ---- Of Siddha system | kg. | 10\% | 10\% |
| 30039014 | ---- Of Homoeopathic system | kg. | 10\% | 10\% |
| 30039015 | ---- Of Bio-chemic system <br> --- Menthol crystals and milk of magnesia : | kg. | 10\% | 10\% |
| 30039021 | ---- Menthol crystals | kg. | 10\% | 10\% |
| 30039022 | ---- Milk of magnesia <br> --- Bovine albumin and drugs of animal origin, merbromine national formulary XII (mercurochrome), calcium sennoside, anaesthetic agents used in human or veterinary medicine or surgery, aluminium hydroxide gel: | kg. | 10\% | 10\% |
| 30039031 | - Bovine albumin and drugs of animal origin | kg. | 10\% | 10\% |
| 30039032 | ---- Merbromine national formulary XII (mercurochrome) | kg. | 10\% | 10\% |
| 30039033 | Calcium sennoside | kg. | 10\% | 10\% |
| 30039034 | ---- Anaesthetic agents used in human or veterinary medicine or surgery | kg. | 10\% | 10\% |
| 30039035 | ---- Aluminium hydroxide gel | kg. | 10\% | 10\% |
| 30039036 | -- Ketamine | kg | 10\% | 10\% |
| 30039090 | --- Other | kg. | 10\% | 10\% |
| 3004 | 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 |  |  |  |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 30042095 | -- | Clindamycin | kg. | 10\% | 10\% |
| 30042096 | - | Vancomycin | kg. | 10\% | 10\% |
| 30042097 | ---- | Polymyxin B and colistin | kg. | 10\% | 10\% |
| 30042099 | - | Other | kg. | 10\% | 10\% |
|  |  | Other, containing hormones or other products of heading 2937: |  |  |  |
| 300431 | -- | Containing insulin: |  |  |  |
| 30043110 | - | Insulin injection | kg. | 10\% | 10\% |
| 30043190 | --- | Other | kg. | 10\% | 10\% |
| 30043200 |  | Containing corticosteroid hormones, their derivatives or structural analogues | kg. | 10\% | 10\% |
| 300439 | -- | Other : | kg. | 10\% |  |
|  |  | Pituitary hormones; prednisolone; dexamethasone; danazol; other progestogen and oestogen group hormones : |  |  |  |
| 30043911 | ---- | Pituitary hormones |  |  | 10\% |
| 30043912 | ---- | Prednisolone | kg. | 10\% | 10\% |
| 30043913 | ---- | Dexamethasone | kg. | 10\% | 10\% |
| 30043914 | ---- | Danazol | kg. | 10\% | 10\% |
| 30043919 |  | Other progestogen and oestogen group hormones Gonadotrophins and luteinising hormone : | kg. | 10\% | 10\% |
| 30043921 | - | Gonadotrophins | kg. | 10\% | 10\% |
| 30043922 | ---- | Luteinising hormone | kg. | 10\% | 10\% |
| 30043990 | --- | Other | kg. | 10\% | 10\% |
|  |  | Other, containing alkaloids or derivatives thereof: |  |  |  |
| 30044100 | -- | Containing ephedrine or its salts | kg. | 10\% | 10\% |
| 30044200 | - | Containing pseudoephedrine (INN) or its salts | kg. | 10\% | 10\% |
| 30044300 | -- | Containing norephedrine or its salts | kg. | 10\% | 10\% |
| 300449 | -- | Other: |  |  |  |
| 30044910 | --- | Atropin and salts thereof | kg. | 10\% | 10\% |
| 30044920 | --- | Caffein and salts thereof | kg. | 10\% | 10\% |
| 30044930 | --- | Codeine and derivatives, with or without ephidrine hydrochloride | kg. | 10\% | 10\% |
| 30044940 | --- | Ergot preparations, ergotamine and salts thereof | kg. | 10\% | 10\% |
| 30044950 | --- | Papavarine hydrochloride | kg. | 10\% | 10\% |
| 30044960 | --- | Bromohexin and solbutamol | kg. | 10\% | 10\% |
| 30044970 | --- | Theophylline and salts thereof | kg. | 10\% | 10\% |
| 30044990 | --- | Other | kg. | 10\% | 10\% |
| 300450 |  | Other containing vitamins or other products of heading 2936 : |  |  |  |
| 30045010 | --- | Heamatinics and erythropoietin preparations | kg. | 10\% | 10\% |
| 30045020 | --- | Preparations of minerals and their supplements | kg. | 10\% | 10\% |
|  | --- | Preparations of vitamins : |  |  |  |
| 30045031 | ---- | Of vitamin A | kg. | 10\% | 10\% |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 30045032 | ---- | Of vitamin $B_{1}$ and $B_{2}$ and salts thereof | kg. | 10\% | 10\% |
| 30045033 | ---- | Of vitamin $\mathrm{B}_{9}$ | kg. | 10\% | 10\% |
| 30045034 | ---- | Of vitamin $\mathrm{B}_{12}$ | kg. | 10\% | 10\% |
| 30045035 | ---- | Of vitamin C | kg. | 10\% | 10\% |
| 30045036 | ---- | Of vitamin D | kg. | 10\% | 10\% |
| 30045037 | ---- | Of vitamin E | kg. | 10\% | 10\% |
| 30045039 | ---- | Other | kg. | 10\% | 10\% |
| 30045090 | --- | Other | kg. | 10\% | 10\% |
| 30046000 |  | Other, containing antimalarial active principles described in Sub-heading Note 2 to this Chapter | kg. | 10\% | 10\% |
| 300490 | --- | Other : <br> Ayurvedic, Unani, Homoeopathic, Siddha or Bio-chemic systems medicaments, put up for retail sale : |  |  |  |
| 30049011 | ---- | Of Ayurvedic system | kg. | 10\% | 10\% |
| 30049012 | ---- | Of Unani system | kg. | 10\% | 10\% |
| 30049013 | ---- | Of Siddha system | kg. | 10\% | 10\% |
| 30049014 | ---- | Of Homoeopathic system | kg. | 10\% | 10\% |
| 30049015 |  | Of Bio-chemic system Anthelmintics drugs; antiamoebic and other antiprotozal drugs; antifungal drugs : | kg. | 10\% | 10\% |
| 30049021 | ---- | Anthelmintics and preparations thereof | kg. | 10\% | 10\% |
| 30049022 | ---- | Metronidazole | kg. | 10\% | 10\% |
| 30049023 | ---- | Tinidazole | kg. | 10\% | 10\% |
| 30049024 | ---- | Secnidazole | kg. | 10\% | 10\% |
| 30049025 | ---- | Diluxamide furoate | kg. | 10\% | 10\% |
| 30049026 | ---- | Sodium stibogluconate | kg. | 10\% | 10\% |
| 30049027 | ---- | Pentamidine | kg. | 10\% | 10\% |
| 30049029 | ---- | Other <br> Antihistaminics drugs; antacids preparations; <br> antiulcer drugs; <br> antiemitics and other gastrointestinal drugs : | kg. | 10\% | 10\% |
| 30049031 | ---- | Promethazine, chlorpheniramine, astemizole and ceteirizine | kg. | 10\% | 10\% |
| 30049032 | ---- | Sodium bicarbonate, magnesium hydroxide (milk of magnesia), magnesium carbonate, magnesium trisilicate, aluminium hydroxide gel, magaldarate and combinations thereof | kg. | 10\% | 10\% |
| 30049033 | ---- | Cimetidine, rantidine, nizatidine and roxatidine | kg. | 10\% | 10\% |
| 30049034 | ---- | Omeprazole and lansoprazole | kg. | 10\% | 10\% |
| 30049035 | ---- | Dicyclomine, metoclopramide and dexame thasone and ondansetron | kg. | 10\% | 10\% |
| 30049036 | ---- | Chenodiol and ursodiol | kg. | 10\% | 10\% |
| 30049039 | ---- | Other | kg. | 10\% | 10\% |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Anticancer drugs : |  |  |  |  |
| 30049041 | ---- | Cyclophosphamide | kg. | 10\% | 10\% |
| 30049042 |  | Methotrexate, 5 -fluorouracil(5-FU) and ftorafur | kg. | 10\% | 10\% |
| 30049043 | ---- | Bincristine and vinblastine | kg. | 10\% | 10\% |
| 30049044 |  | Paclitaxel and docetaxel | kg. | 10\% | 10\% |
| 30049045 |  | Etoposide | kg. | 10\% | 10\% |
| 30049046 |  | Actinomycin D Dactinomycin and doxorubicin | kg. | 10\% | 10\% |
| 30049047 |  | L-Asparaginase, cisplatin and carboplatin | kg. | 10\% | 10\% |
| 30049048 |  | Tamoxifen | kg. | 10\% | 10\% |
| 30049049 | ---- | Other | kg. | 10\% | 10\% |
|  | --- Antitubercular drugs; antileprotic drugs; antimalarial drugs : |  |  |  |  |
| 30049051 | ---- | Isoniazid | kg. | 10\% | 10\% |
| 30049052 | ---- | Rifampicin | kg. | 10\% | 10\% |
| 30049053 | ---- | Pyrazinamide and ethambutol | kg. | 10\% | 10\% |
| 30049054 |  | Streptomycin | kg. | 10\% | 10\% |
| 30049055 |  | Dapsone (DDS), acedapsone (DADDS), solopsone and clofazimine | kg. | 10\% | 10\% |
| 30049056 | ---- | Chloroquine, amodiaquine, mefloquine, quinine, chloroguamide, pyrimethamine | kg. | 10\% | 10\% |
| 30049057 | ---- | Other antitubercular drugs | kg. | 10\% | 10\% |
| 30049058 |  | Other antileprotic drugs | kg. | 10\% | 10\% |
| 30049059 |  | Other antimalarial drugs | kg. | 10\% | 10\% |
|  | --- Nonsteroidal antiinflammatory, analgesics and antipyratic drugs : |  |  |  |  |
| 30049061 | ---- Analgin with or without other compounds such as paracetamol |  |  |  |  |
| 30049062 | ---- | Acetyl salicylic acid (aspirin) and formulations thereof | kg. | 10\% | 10\% |
| 30049063 | ---- Ibuprofen with or without paracetamol or other compounds |  | kg. | 10\% | 10\% |
| 30049064 | ---- | Oxyphen butazone, phenyl butazone and formulations thereof | kg. | 10\% | 10\% |
| 30049065 | ---- | Indomethacin | kg. | 10\% | 10\% |
| 30049066 | ---- | Mephenamic acid, dactofenac sodium, piroxicam, tenoxicam and meloxicam | kg. | 10\% | 10\% |
| 30049067 | ---- | Ketorolac, nimesulide, nabumetone and nefopam | kg. | 10\% | 10\% |
| 30049069 | ---- | Other | kg. | 10\% | 10\% |
| 30049071 | ---- | Captopril, enalapril, lisinopril, perindopril and ramipril | kg. | 10\% | 10\% |
| 30049072 | ---- | Verapamil, nifedipine, amlodipine and lacidipine | kg. | 10\% | 10\% |
| 30049073 | ---- | Losartan | kg. | 10\% | 10\% |
| 30049074 | ---- | Propranolol, metoprolol, atenolol and labetalol | kg. | 10\% | 10\% |
| 30049075 |  | Prazosin, terazosin, phentolamine and |  |  |  |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 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 |  |  |  |
| 300510 |  | Adhesive dressings and other articles having an adhesive layer : |  |  |  |
| 30051010 | --- | Adhesive guaze | kg. | 10\% | - |
| 30051020 | --- | Adhesive tape | kg. | 10\% | - |
| 30051090 | --- | Other | kg. | 10\% | - |
| 300590 | - | Other : |  |  |  |
| 30059010 | --- | Cotton wool, medicated | kg. | 10\% | - |
| 30059020 | --- | Poultice of kaolin | kg. | 10\% | - |
| 30059030 | -- | Lint, medicated | kg. | 10\% | - |
| 30059040 | --- | Bandages | kg. | 10\% | - |
| 30059050 | -- | Burn therapy dressing soaked in protective gel | kg. | 10\% | - |
| 30059060 | --- | Micro pores surgical tapes | kg. | 10\% | - |
| 30059070 | --- | Corn removers and callous removers | kg. | 10\% | - |
| 30059090 | --- | Other | kg. | 10\% | - |
| 3006 |  | Pharmaceutical goods specified in note 4 to this chapter |  |  |  |
| 300610 |  | 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 : |  |  |  |
| 30061010 | -- | Sterile, surgical catgut and similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for wound closure | kg. | 10\% | - |
| 30061020 | -- | Sterile laminaria and sterile laminaria tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable | kg. | 10\% | - |
| 30063000 | - | Opacifying preprations for X-ray examinations; diagnostic reagents designed to be administered to the patient | kg. | 10\% | - |
| 30064000 | - | Dental cements and other dental fillings; bone reconstruction cements | kg. | 10\% | - |
| 30065000 | - | First-aid boxes and kits | kg. | 10\% | - |

## SECTION-VI

## CHAPTER-30

$\left.\begin{array}{lllll}300660 & - & \begin{array}{l}\text { Chemical contraceptive preparations based } \\ \text { on hormones, on other products of heading }\end{array} & & \\ & \text { 2937 or on spermicides : }\end{array}\right)$

## Chapter 31 <br> Fertilisers

## 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) fertilisers consisting of any of the goods described in (A) above mixed together;
(c) fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances;
(d) liquid fertilisers consisting of the goods of sub-paragraph (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 hydrogen orthophosphate containing not less than 0.2 per cent. by weight of
fluorine calculated on the dry anhydrous product;
(b) fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the flourine content limit;
(c) fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 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) fertilisers consisting of any of the goods described in (A) above mixed together.
5. Ammonium dihydrogen orthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (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 fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.


| (1) | (2) | (3) | (4) | (5) |
| :--- | :--- | :--- | :--- | :--- |
|  | $\begin{array}{l}\text { carbonate or other inorganic non-fertilising } \\ \text { substances }\end{array}$ |  |  |  |
| 31025000 | - | Sodium nitrate |  |  |$)$


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | - Other mineral or chemical fertilisers containin the two fertilising elements nitrogen phosphorus : |  |  |  |
| 31055100 | -- Containing nitrates and phosphates | kg. | 5\% | - |
| 31055900 | -- Other | kg. | 5\% | - |
| 31056000 | - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | kg. | 5\% | - |
| 310590 | - Other : |  |  |  |
| 31059010 | --- Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium | kg. | 5\% | - |
| 31059090 | --- Other | kg. | 5\% | - |

## Chapter 32

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

## Notes:

1. This Chapter does not cover :
(a) separate chemically defined elements or compounds [except those of heading 3203 or 3204, inorganic products of a kind used as lumino-phores (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 stabilised 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 per cent. 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | ---: |
|  |  | StandardPrefer- <br> ential <br> Areas |  |  |
| $(1)$ | $(2)$ | (3) | (4) | $(5)$ |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 32011000 | - Quebracho extract | kg. | 10\% | - |
| 32012000 | Wattle extract | kg. | 10\% | - |
| 320190 | - Other: |  |  |  |
| 32019010 | -- Gambier extracts | kg. | 10\% | 5\% |
| 32019020 | --- Myrobalan fruit extract | kg. | 10\% | 5\% |
| 32019030 | --- Gallotannic acid (tannin, digallic acid) | kg. | 10\% | 5\% |
| 32019090 | --- Other | kg. | 10\% | 5\% |
| 3202 | SYNTHETIC ORGANIC TANNING SUBSTANCES; inorganic tanning substances; tanning PREPARATIONS, WHETHER OR NOT CONTAINING natural tanning substances; enzymatic PREPARATIONS FOR PRE-TANNING |  |  |  |
| 32021000 | - Synthetic organic tanning substances | kg. | 10\% | - |
| 32022000 | Wattle extract | kg. | 10\% | - |
| 320290 | - Other: |  |  |  |
| 32029010 | --- Inorganic tanning substances | kg. | 10\% | - |
| 32029020 | --- Tanning preparations, whether or not containing natural tanning substances | kg. | 10\% | - |
| 32029030 | --- Enzymatic preparations for pre-tanning | kg. | 10\% | - |
| 32029090 | --- Other | kg. | 10\% | - |
| 3203 | 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 |  |  |  |
| 320300 | - 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 : |  |  |  |
| 32030010 | --- Cutch (Catechu) extracts | kg. | 10\% | - |
| 32030020 | --- Food colours other than synthetic | kg. | 10\% | - |
| 32030030 | --- Lac-dye | kg. | 10\% | - |
| 32030040 | --- Natural indigo | kg. | 10\% | - |
| 32030090 | --- Other | kg. | 10\% | - |
| 3204 | 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 |  |  |  |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 32041214 | ---- | Acid violets | kg. | 10\% | - |
| 32041215 | ---- | Acid blues | kg. | 10\% | - |
| 32041216 | ---- | Acid greens | kg. | 10\% | - |
| 32041217 | ---- | Acid brown | kg. | 10\% | - |
| 32041218 | ---- | Acid blacks | kg. | 10\% | - |
| 32041219 | ---- | Other | kg. | 10\% | - |
|  |  | Acid greens (non-azo) : |  |  |  |
| 32041221 | ---- | Acid green 17 (solacet fast green 2G) | kg. | 10\% | - |
| 32041222 | ---- | Acid green 27 (carbolan green G) | kg. | 10\% | - |
| 32041223 | ---- | Acid green 28 (carbolan brill green 5G) | kg. | 10\% | - |
| 32041224 | ---- | Acid green 38 (alizarine cyanine green 3G) | kg. | 10\% | - |
| 32041225 | ---- | Acid green 44 (alizarine cyanine green GWA) | kg. | 10\% | - |
| 32041229 | ---- | Other | kg. | 10\% | - |
|  |  | Acid black (non-azo) : |  |  |  |
| 32041231 | ---- | Acid black 2 (nigrosine) | kg. | 10\% | - |
| 32041232 | ---- | Acid black 48 (coomasie fast grey 3G) | kg. | 10\% | - |
| 32041239 | ---- | Other | kg. | 10\% | - |
|  |  | Acid Blues 2, 14, 23, 25, 45, 51, 52 and 78 (nonazo) : |  |  |  |
| 32041241 | ---- | Acid blue 2 (alizarine brill blue PFN) | kg. | 10\% | - |
| 32041242 | ---- | Acid blue 14 (solacet fast blue 4 G1) | kg. | 10\% | - |
| 32041243 | ---- | Acid blue 23 (alizarine light blue 4 G1) | kg. | 10\% | - |
| 32041244 | -- | Acid blue 25 (solway ultra blue B) | kg. | 10\% | - |
| 32041245 | ---- | Acid blue 45 (solway blue RN) | kg. | 10\% | - |
| 32041246 | ---- | Acid blue 51 (alizarine sky blue FFB] | kg. | 10\% | - |
| 32041247 | - | Acid blue 52 (alizarine light - 5GL) | kg. | 10\% | - |
| 32041248 | ---- | Acid blue 78 (solway sky blue B) | kg. | 10\% | - |
|  |  | Acid blues 93, 112, 127, 138, 140 and others (non-azo) : |  |  |  |
| 32041251 | ---- | Acid blue 93 (ink blue) | kg. | 10\% | - |
| 32041252 | ---- | Acid blue 112 (coomasie ultra sky SE) | kg. | 10\% | - |
| 32041253 | ---- | Acid blue 127 (brill alizarine milling blue G) | kg. | 10\% | - |
| 32041254 | ---- | Acid blue 138 (carbolan blue B) | kg. | 10\% | - |
| 32041255 | ---- | Acid blue 140 (carbolan brill blue 2R) | kg. | 10\% | - |
| 32041259 | ---- | Other | kg. | 10\% | - |
|  | --- | Mordant dyes : |  |  |  |
| 32041261 | ---- | Yellows | kg. | 10\% | - |
| 32041262 | ---- | Oranges | kg. | 10\% | - |
| 32041263 | ---- | Violets | kg. | 10\% | - |
| 32041264 | ---- | Blues | kg. | 10\% | - |
| 32041265 | ---- | Greens | kg. | 10\% | - |
| 32041266 | ---- | Browns | kg. | 10\% | - |
| 32041267 | --- | Blacks | kg. | 10\% | - |
| 32041268 | ---- | Red II (alizarine red) | kg. | 10\% | - |
| 32041269 | ---- | Other | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | --- Other non-azo acid dyes : |  |  |  |
| 32041291 | ---- Acid yellows | kg. | 10\% | - |
| 32041292 | ---- Acid oranges | kg. | 10\% | - |
| 32041293 | ---- Acid red | kg. | 10\% | - |
| 32041294 | ---- Acid violets | kg. | 10\% | - |
| 32041295 | - Acid browns | kg. | 10\% | - |
| 32041299 | ---- Other | kg. | 10\% | - |
| 320413 | Basic dyes and preparations based thereon: |  |  |  |
| 32041310 | --- Basic azo dyes | kg. | 10\% | - |
|  | Basic yellow (non-azo) : |  |  |  |
| 32041321 | ---- Yellow 2 (auramine O) | kg. | 10\% | - |
| 32041329 | ---- Other | kg. | 10\% | - |
|  | Basic red (non-azo) : |  |  |  |
| 32041331 | ---- Red 1 (rhodamine 6 G ) | kg. | 10\% | - |
| 32041339 | ---- Other | kg. | 10\% | - |
|  | Basic violet (non-azo) : |  |  |  |
| 32041341 | ---- Violet 1 (methyl Violet) | kg. | 10\% | - |
| 32041342 | ---- Violet 10 (rhodamine B) | kg. | 10\% | - |
| 32041343 | ---- Violet 14 (magenta) | kg. | 10\% | - |
| 32041349 | -- Other | kg. | 10\% | - |
|  | Basic blue (non-azo) : |  |  |  |
| 32041351 | ---- Blue 9 (methylene Blue) | kg. | 10\% | - |
| 32041352 | ---- Blue 16 (victoria Blue B) | kg. | 10\% | - |
| 32041359 | ---- Other | kg. | 10\% | - |
|  | Basic green (non-azo) : |  |  |  |
| 32041361 | ---- Green 4 (malachite green) | kg. | 10\% | - |
| 32041369 | ---- Other | kg. | 10\% | - |
|  | Other non-azo basic dyes : |  |  |  |
| 32041391 | ---- Basic oranges | kg. | 10\% | - |
| 32041392 | ---- Basic browns | kg. | 10\% | - |
| 32041393 | ---- Basic black | kg. | 10\% | - |
| 32041399 | ---- Other | kg. | 10\% | - |
| 320414 | Direct dyes and preparations based thereon : Direct yellow (azo) : |  |  |  |
| 32041411 | ---- Yellow 12 (chrysophenine G) | kg. | 10\% | - |
| 32041419 | ---- Other | kg. | 10\% | - |
|  | Direct red (azo) : |  |  |  |
| 32041421 | ---- Congo red | kg. | 10\% | - |
| 32041429 | ---- Other | kg. | 10\% | - |
|  | Direct blue (azo) : |  |  |  |
| 32041431 | ---- Blue 1 (sky blue FF) | kg. | 10\% | - |
| 32041439 | ---- Other | kg. | 10\% | - |
| 32041440 | --- Direct oranges (azo) | kg. | 10\% | - |
| 32041450 | --- Direct greens (azo) | kg. | 10\% | - |
| 32041460 | --- Direct browns (azo) | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 32041470 | --- Direct blacks (azo) | kg. | 10\% | - |
|  | --- Direct dyes (non-azo) : |  |  |  |
| 32041481 | ---- Yellows | kg. | 10\% | - |
| 32041482 | ---- Oranges | kg. | 10\% | - |
| 32041483 | ---- Reds | kg. | 10\% | - |
| 32041484 | --- Violets | kg. | 10\% | - |
| 32041485 | ---- Blues | kg. | 10\% | - |
| 32041486 | ---- Greens | kg. | 10\% | - |
| 32041487 | - Browns | kg. | 10\% | - |
| 32041488 | ---- Blacks | kg. | 10\% | - |
| 32041489 | ---- Other | kg. | 10\% | - |
| 32041490 | --- Other | kg. | 10\% | - |
| 320415 | -- Vat dyes (including those usable in that state as pigments) and preparations based thereon <br> --- Vat yellow: |  |  |  |
| 32041511 | ---- Vat yellow 2 (GC) | kg. | 10\% | - |
| 32041512 | ---- Vat yellow 4 (indathrene golden yellow GK) | kg. | 10\% | - |
| 32041519 | ---- Other | kg. | 10\% | - |
|  | --- Vat orange: |  |  |  |
| 32041521 | ---- Vat oranges 3 (brill orange RK) | kg. | 10\% | - |
| 32041522 | ---- Vat oranges 15 (golden orange 3G) | kg. | 10\% | - |
| 32041529 | ---- Other | kg. | 10\% | - |
|  | --- Vat red: |  |  |  |
| 32041531 | ---- Vat red (brill pink) | kg. | 10\% | - |
| 32041539 | ---- Other | kg. | 10\% | - |
|  | --- Vat violet: |  |  |  |
| 32041541 | ---- Vat violet 1 (brill violet 2R) | kg. | 10\% | - |
| 32041542 | ---- Vat violet 3 (magenta B) | kg. | 10\% | - |
| 32041549 | ---- Other | kg. | 10\% | - |
|  | --- Vat blue : |  |  |  |
| 32041551 | ---- Vat blue 1 (synthetic indigo) | kg. | 10\% | - |
| 32041552 | ---- Vat blue 4 | kg. | 10\% | - |
| 32041553 | ---- Vat blue 5 (blue 2B) | kg. | 10\% | - |
| 32041554 | ---- Vat blue 6 (blue BC) | kg. | 10\% | - |
| 32041555 | ---- Vat blue 20 (dark blue 30) | kg. | 10\% | - |
| 32041556 | ---- Vat blue 29 (indanthrene brill blue 4G) | kg. | 10\% | - |
| 32041557 | ---- Vat blue 43 (carbazole blue) | kg. | 10\% | - |
| 32041558 | ---- Reduced vat blues | kg. | 10\% | - |
| 32041559 | ---- Other | kg. | 10\% | - |
|  | --- Vat green : |  |  |  |
| 32041561 | ---- Vat green 1 (indanthrene brill green BFFB) | kg. | 10\% | - |
| 32041562 | ---- Vat green 2 (indanthrene brill green GG) | kg. | 10\% | - |
| 32041563 | ---- Vat green 4 (indanthrene brill green 3B) | kg. | 10\% | - |
| 32041564 | ---- Vat green 9 (black BB) | kg. | 10\% | - |
| 32041569 | ---- Other | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | --- Vat brown : |  |  |  |
| 32041571 | ---- Vat brown 1 (brown BR) | kg. | 10\% | - |
| 32041572 | ---- Vat brown 3 (brown RGR) | kg. | 10\% | - |
| 32041573 | ---- Vat brown 5 (brown RRD,G) | kg. | 10\% | - |
| 32041579 | ---- Other | kg. | 10\% | - |
|  | --- Vat black: |  |  |  |
| 32041581 | ---- Vat black 9 (black RB) | kg. | 10\% | - |
| 32041582 | ---- Vat black 25 (olive T) | kg. | 10\% | - |
| 32041583 | ---- Vat back 27 (olive R) | kg. | 10\% | - |
| 32041584 | ---- Vat black 29 (grey BG) | kg. | 10\% | - |
| 32041589 | ---- Other | kg. | 10\% | - |
|  | --- Other: |  |  |  |
| 32041591 | ---- Solubilised vat yellows | kg. | 10\% | - |
| 32041592 | ---- Solubilised vat oranges | kg. | 10\% | - |
| 32041593 | ---- Solubilised vat reds | kg. | 10\% | - |
| 32041594 | -- Solubilised vat violets | kg. | 10\% | - |
| 32041595 | ---- Solubilised vat blues | kg. | 10\% | - |
| 32041596 | ---- Solubilised vat greens | kg. | 10\% | - |
| 32041597 | ---- Solubilised vat blacks | kg. | 10\% | - |
| 32041599 | --- Other | kg. | 10\% | - |
| 320416 | -- Reactive dyes and preparations based thereon : |  |  |  |
| 32041610 | -- Yellows | kg. | 10\% | - |
| 32041620 | --- Oranges | kg. | 10\% | - |
| 32041630 | Reds | kg. | 10\% | - |
| 32041640 | Violets | kg. | 10\% | - |
| 32041650 | Blues | kg. | 10\% | - |
| 32041660 | Greens | kg. | 10\% | - |
| 32041670 | Browns | kg. | 10\% | - |
| 32041680 | Blacks | kg. | 10\% | - |
| 32041690 | --- Other | kg. | 10\% | - |
| 320417 | -- Pigments and preparations based thereon : <br> --- Pigment yellow : |  |  |  |
| 32041711 | ---- Yellow 1 (hansa yellow) | kg. | 10\% | - |
| 32041719 | --- Other | kg. | 10\% | - |
| 32041720 | --- Pigment oranges | kg. | 10\% | - |
|  | --- Pigment red: |  |  |  |
| 32041731 | ---- Toluidine red | kg. | 10\% | - |
| 32041739 | ---- Other | kg. | 10\% | - |
| 32041740 | --- Pigment violets | kg. | 10\% | - |
|  | --- Pigment blues : |  |  |  |
| 32041751 | ---- Blue 15 (pathalocyanine blue) | kg. | 10\% | - |
| 32041759 | ---- Other | kg. | 10\% | - |
|  | --- Pigment greens : |  |  |  |
| 32041761 | ---- Green 7 (pathalovyanine green) | kg. | 10\% | - |
| 32041769 | ---- Other | kg. | 10\% | - |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 3206 | OTHER COLOURING MATTER; PREPARATIONS AS specified in Note 3 to this Chapter, other than those of headings 3203, 3204 or 3205; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | - Pigments and preparations based on titanium dioxide : <br> -- Containing $80 \%$ or more by weight of titanium dioxide calculated on the dry matter : |  |  |  |  |
| 320611 |  |  |  |  |  |
| 32061110 | --- | Pearlsent pigment (titanium dioxide, coated micananeous and lustres pearl pigment) | kg. | 10\% | - |
| 32061190 | --- | Other | kg. | 10\% | - |
| 32061900 | -- | Other | kg. | 10\% | - |
| 32062000 | - | Pigments and preparations based on chromium compounds <br> Other colouring matter and other preparations : | kg. | 10\% | - |
| 32064100 | -- | Utramarine and preparations based thereon | kg. | 10\% | - |
| 32064200 | -- | Lithopone and other pigments and preparations based on zinc sulphide | kg. | 10\% | - |
| 320649 | -- | Other : |  |  |  |
| 32064910 | --- | Red oxide | kg. | 10\% | - |
| 32064920 | --- | Persian red | kg. | 10\% | - |
| 32064930 | --- | Yellow ochre | kg. | 10\% | - |
| 32064940 | --- | Bronze powder | kg. | 10\% | - |
| 32064990 | --- | Other | kg. | 10\% | - |
| 32065000 | - | Inorganic products of a kind used as luminophores | kg. | 10\% | - |
| 3207 | 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 |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 320710 | - Prepared pigments, prepared opacifiers, prepared colours and similar preparations : |  |  |  |  |
| 32071010 | -- | Prepared organic dye-stuff pigments, dry | kg. | 10\% | - |
| 32071020 | -- | Prepared organic dye-stuff pigments, paste | kg. | 10\% | - |
| 32071030 | --- | Prepared inorganic pigments | kg. | 10\% | - |
| 32071040 | --- | Prepared opacifiers prepared colours and similar preparations | kg. | 10\% | - |





## 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 solution; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential olls in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic byproducts of the deterpenation of essential olls; aqueous distillates and aqueous solutions of essential olls Essential oils of citrus fruit : |  |  |  |
| 33011200 | -- Of orange | kg. | 30\% | - |
| 33011300 | -- Of lemon | kg. | 30\% | - |
| 330119 | -- Other |  |  |  |
| 33011910 | --- Citronella oil | kg. | 30\% | - |
| 33011990 | --- Other <br> - Essential oils other than those of citrus fruit: | kg. | 30\% | - |
| 330122 | -- Of jasmin : |  |  |  |
| 33012400 | -- Of peppermint (Mentha piperita) | kg. | 30\% | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 33012943 | ---- Ylang ylang oil | kg. | 30\% | - |
| 33012944 | ---- Davana oil | kg. | 30\% | - |
| 33012945 | ---- Cumin oil | kg. | 30\% | - |
| 33012946 | ---- Celery seed oil | kg. | 30\% | - |
| 33012947 | ----- Garlic oil | kg. | 30\% | - |
| 33012948 | ---- Paprika oil | kg. | 30\% | - |
| 33012949 | Turmeric oil | kg. | 30\% | - |
| 33012950 | --- Spices' oils not elsewhere specified or included | kg. | 30\% | - |
| 33012990 | --- Other | kg. | 30\% | - |
| 330130 | - Resinoids : |  |  |  |
| 33013010 | --- Agar oil <br> --- Other: | kg. | 30\% | - |
| 33013091 | ---- Flavouring essences, all types, including those for liquors | kg. | 30\% | - |
| 33013099 | --- Other | kg. | 30\% | - |
| 330190 | - Other: <br> --- Fenugreek,ginger,pepper, turmeric, cardamom, celery seed and nutmeg oleoresins: |  |  |  |
| 33019011 | --- Fenugreek oleoresins | kg. | 30\% | - |
| 33019012 | - Ginger oleoresins | kg. | 30\% | - |
| 33019013 | ---- Pepper oleoresins | kg. | 30\% | - |
| 33019014 | Turmeric oleoresins | kg. | 30\% | - |
| 33019015 | - Cardamom oleoresins | kg. | 30\% | - |
| 33019016 | - Celery seed oleoresins | kg. | 30\% | - |
| 33019017 | ---- Nutmeg oleoresins <br> --- Clove, capsicum, coriander, cumin and fennel oleoreins and oleoresins of spices not elsewhere specified or included: | kg. | 30\% | - |
| 33019021 | Clove oleoresins | kg. | 30\% | - |
| 33019022 | ---- Capsicum oleoresins | kg. | 30\% | - |
| 33019023 | ---- Coriander oleoresins | kg. | 30\% | - |
| 33019024 | -- Cumin oleoresins | kg. | 30\% | - |
| 33019025 | Fennel oleoresins | kg. | 30\% | - |
| 33019029 | ---- Oleoresins of spices not elsewhere specified or included <br> --- Attars of all kinds in fixed oil base; mustard oil aroma essence of ambrettolide (ambrette seed oil essence): | kg. | 30\% | - |
| 33019031 | ---- Attars of all kinds in fixed oil base | kg. | 30\% | - |
| 33019032 | ---- Mustard oil aroma | kg. | 30\% | - |
| 33019033 | ---- Essence of ambrettolide (ambrette seed oil essence) | kg. | 30\% | - |





## 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, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 1517);
(b) separate chemically defined compounds; or
(c) shampoos, dentrifices, 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 the 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 $20^{\circ} \mathrm{C}$ 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 $4.5 \times 10^{-2} \mathrm{~N} / \mathrm{m}(45$ dyne $/ \mathrm{Cm}$ ) 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:
(i) products of headings 1516,3402 or 3823 , even if having a waxy character;
(ii) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 1521 ;
(iii) mineral waxes and similar products of heading 2712 whether or not intermixed or merely coloured; or
(iv) waxes mixed with, dispersed in or dissolved in a liquid medium (headings 3405, 3809, etc.).

| Tariff Item | Description of goods |  | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential <br> Areas |
| (1) |  | (2) |  | (3) | (4) | (5) |
| 3401 |  | Soap; organic surface-active products and preparations for use as soap, in the form of bars, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS and preparations FOR WASHING THE SKIN, in the form of LIQUID or cream and put up for retail sale, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent : |  |  |  |
| 340111 | -- | For toilet use (including medicated products): |  |  |  |
| 34011110 | --- | - Medicated toilet soaps | kg. | 10\% | - |
| 34011120 | --- | - Shaving soaps other than shaving cream | kg. | 10\% | - |
| 34011190 | --- | Other | kg. | 10\% | - |
| 340119 | --- | - Other: <br> Bars and blocks of not less than 500 gm in weight: |  |  |  |
| 34011911 | ---- | Industrial soap | kg. | 10\% | - |
| 34011919 | ---- | Other | kg. | 10\% | - |
| 34011920 | --- | - Flakes, chips and powder | kg. | 10\% | - |
| 34011930 | --- | - Tablets and cakes <br> - Household and laundry soaps not elsewhere specified or included : | kg. | 10\% | - |
| 34011941 | ---- | - Household soaps | kg. | 10\% | - |
| 34011942 | ---- | - Laundry soaps | kg. | 10\% | - |
| 34011990 | --- | - Other | kg. | 10\% | - |
| 34012000 |  | - Soap in other forms | kg. | 10\% | - |
| 340130 | - | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail whether or not containing soap : <br> For toilet use (including medicated products): | $e$, |  |  |
| 34013011 | ---- | - Medicated toilet soaps | kg. | 10\% | - |
| 34013012 | ---- | - Shaving cream and shaving gel | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 34013019 | ---- | Other | kg. | 10\% |  |
| 34013090 | --- | Other | kg. | 10\% | - |
| 3402 |  | 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 <br> Anionic organic surface active agents, whether or not put up for retail sale: |  |  |  |
| 34023100 | -- | Linear alkylbenzene sulphonic acids and their salts | kg. | 10\% | 10\% |
| 34023900 |  | Other <br> Other organic surface active agents, whether or not put up for retail sale: | kg. | 10\% | 10\% |
| 34024100 | -- | Cationic | kg. | 10\% | 10\% |
| 34024200 | -- | Non-ionic | kg. | 10\% | 10\% |
| 34024900 | -- | Other | kg. | 10\% | 10\% |
| 34025000 | - | Preparations put up for retail sale | kg. | 10\% | - |
| 340290 |  | Other: <br> Synthetic detergents: |  |  |  |
| 34029011 | ---- | Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface active agents | kg. | 10\% | - |
| 34029012 | ---- | Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents | kg. | 10\% | - |
| 34029019 | ---- | Other | kg. | 10\% | - |
| 34029020 |  | Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil | kg. | 10\% | - |
| 34029030 |  | Penetrators Wetting agents: | kg. | 10\% | - |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 34060090 | --- | Other | kg. | 25\% | - |
| 3407 |  | 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 use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) |  |  |  |
| 340700 |  | 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 |  |  |  |
| 34070010 | --- | gypsum or calcium sulphate): <br> Modelling pastes, including those put up for children's amusement | kg. | 10\% | - |
| 34070090 | --- | Other | kg. | 10\% | - |

## 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 3501 | Casein, caseinates and other casein derivatives; casein glues |  |  |  |
| 35011000 | Casein | kg. | 30\% | - |
| 35019000 | - Other | kg. | 30\% | - |
| 3502 | Albumins (including concentrates of two or more whey proteins, containing by WEIGHT MORE THAN $\mathbf{8 0 \%}$ whey proteins, Calculated on the dry matter), albuminates and other albumin derivatives <br> - Egg albumin : |  |  |  |
| 35021100 | -- Dried | kg. | 30\% | - |
| 35021900 | -- Other | kg. | 30\% | - |
| 35022000 | - Milk albumin, including concentrates of two or more whey proteins | kg. | 30\% | - |
| 35029000 | - Other | kg. | 30\% | - |
| 3503 | Gelatin [including gelatin in rectangular (including square) sheets, whether or NOTSURFACE-WORKED OR COLOURED] AND |  |  |  |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of Other : |  |  |  |
| 350691 |  | Adhesives based on polymers of headings 3901 to 3913 or on rubber: |  |  |  |
| 35069110 |  | Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA) | kg. | 10\% | - |
| 35069190 | --- | Other | kg. | 10\% | - |
| 350699 | -- | Other : |  |  |  |
| 35069910 | --- | Synthetic glue with phenol urea or cresol (with formaldehyde) as the main component Prepared glues and other prepared adhesives not elsewhere specified or included: | kg. | 10\% | - |
| 35069991 | -- | Based on starch, gum, latex, PF, UF and PVA | kg. | 10\% | - |
| 35069999 | ---- | Other | kg. | 10\% | - |
| 3507 |  | Enzymes; prepared enzymes not elsewhere SPECIFIED OR INCLUDED |  |  |  |
| 350710 |  | Rennet and concentrates thereof: Microbial rennet: |  |  |  |
| 35071011 | ---- | Animal rennet | kg. | 10\% | - |
| 35071019 | ---- | Other | kg. | 10\% | - |
|  | --- | Other : |  |  |  |
| 35071091 | ---- | Animal rennet | kg. | 10\% | - |
| 35071099 | ---- | Other | kg. | 10\% | - |
| 350790 |  | Other : |  |  |  |
| 35079010 | --- | Industrial enzymes (textile assistant) | kg. | 10\% | - |
| 35079020 | --- | Pancretin pure (excluding medicament) | kg. | 10\% | - |
| 35079030 | -- | Pepsin (excluding medicament) | kg. | 10\% | - |
| 35079040 | --- | Pectin esterases pure | kg. | 10\% | - |
| 35079050 | --- | Pectolytic enzyme (pectimase) | kg. | 10\% | - |
|  | --- | Other enzymes of microbial origin: |  |  |  |
| 35079061 | ---- | Streptokinase | kg. | 10\% | - |
| 35079062 | ---- | Amylases enzymes | kg. | 10\% | - |
| 35079069 | ---- | Other | kg. | 10\% | - |
|  | --- | Enzymes for pharmaceutical use, other than streptokinase : |  |  |  |
| 35079071 | ---- | Papain, pure, of pharmaceutical grade | kg. | 10\% | - |
| 35079079 | --- | Other | kg. | 10\% | - |
|  | --- | Other: |  |  |  |
| 35079091 | ---- | Enzymatic preparations containing food stuffs | kg. | 10\% | - |
| 35079099 | ---- | Other | kg. | 10\% | - |

## 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 2(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 $300 \mathrm{~cm}^{3}$; and
(c) resin torches, firelighters and the like.


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 36034000 | - | Detonating caps | kg. | 10\% |  |
| 36035000 | - | Igniters | kg. | 10\% |  |
| 36036000 | - | Electric detonators | kg. | 10\% | - |
| 3604 |  | Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic Articles |  |  |  |
| 36041000 | - | Fireworks | kg. | 10\% | - |
| 360490 | - | Other: |  |  |  |
| 36049010 | --- | Ship signals | kg. | 10\% | - |
| 36049090 | --- | Other | kg. | 10\% | - |
| 3605 |  | Matches, other than pyrotechnic articles of heading 3604 |  |  |  |
| 360500 |  | Matches, other than pyrotechnic articles of heading 3604 : |  |  |  |
| 36050010 |  | Safety matches | kg. | 10\% | - |
| 36050090 | --- | Other | kg. | 10\% | - |
| 3606 |  | Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter |  |  |  |
| 36061000 |  | 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 $300 \mathrm{~cm}^{3}$ | kg. | 10\% | - |
| 360690 | -- | Other : |  |  |  |
| 36069010 |  | Combustible preparations Other : | kg. | 10\% | - |
| 36069091 | ---- | Ferro-cerium, in all forms | kg. | 10\% | - |
| 36069092 | ---- | Pyrophoric alloys, in all forms | kg. | 10\% | - |
| 36069093 |  | DNPT (dinitroso-penta-methylene tetramine) | kg. | 10\% | - |
| 36069099 | ---- | Others | kg. | 10\% | - |

## 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, including thermosensitive, surfaces.

## Supplementary Note :

In this Chapter, the term "Central Board of Film Certification" means the authority established under law in India for the purpose of certifying the films.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard ential <br> Areas | Prefer- |
| (1) | (2) | (3) | (4) | (5) |
| 3701 | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print-film in the flat, sensitised, unexposed, whether or not in packs |  |  |  |
| 370110 | - For X-ray : |  |  |  |
| 37011010 | --- Medical | $\mathrm{m}^{2}$ | 10\% | - |
| 37011090 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |
| 37012000 | - Instant print film | kg. | 10\% | - |
| 37013000 | - Other plates and film, with any side exceeding 255 mm <br> - Other: | $\mathrm{m}^{2}$ | 10\% | - |
| 370191 | -- For colour photography (Polychrome): |  |  |  |
| 37019110 | --- Cinematographic film | kg. | 10\% | - |
| 37019190 | --- Other | kg. | 10\% | - |
| 370199 | -- Other : |  |  |  |
| 37019910 | --- Cinematographic film | $\mathrm{m}^{2}$ | 10\% | - |
| 37019990 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |
| 3702 | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paper-board or textiles; instant print film in rolls, SENSITISED, UNEXPOSED |  |  |  |
| 37021000 | - For X-ray <br> - Other film, without perforations, of a width not exceeding 105 mm : | $\mathrm{m}^{2}$ | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 370231 | -- For colour photography (Polychrome): |  |  |  |
| 37023110 | --- Cinematographic film | u | 10\% | - |
| 37023190 | --- Other | u | 10\% | - |
| 370232 | -- Other, with silver halide emulsion: |  |  |  |
| 37023210 | --- Cinematographic film | $\mathrm{m}^{2}$ | 10\% | - |
| 37023290 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |
| 370239 | -- Other |  |  |  |
| 37023910 | --- Cinematographic film | $\mathrm{m}^{2}$ | 10\% | - |
| 37023990 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |
|  | - Other film, without perforations, of a width exceeding 105 mm : |  |  |  |
| 370241 | -- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (Polychrome) : |  |  |  |
| 37024110 | --- Cinematographic film | $\mathrm{m}^{2}$ | 10\% | - |
| 37024190 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |
| 370242 | -- Of a width exceeding 610 mm and of a length exceeding 200 m , other than for colour photography : |  |  |  |
| 37024210 | --- Photographic film of a width 620 mm in rolls | $\mathrm{m}^{2}$ | 10\% | - |
| 37024220 | --- Cinematographic film | $\mathrm{m}^{2}$ | 10\% | - |
| 37024290 | - Other | $\mathrm{m}^{2}$ | 10\% | - |
| 370243 | -- Of a width exceeding 610 mm and of a length not exceeding 200 m : |  |  |  |
| 37024310 | --- Photographic films (black and white) of a width 620 mm | $\mathrm{m}^{2}$ | 10\% | - |
| 37024320 | --- Cinematographic film | $\mathrm{m}^{2}$ | 10\% | - |
| 37024390 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |
| 370244 | -- Of a width exceeding 105 mm but not exceeding 610 mm : |  |  |  |
| 37024410 | --- Photographic films of a width 120 mm in rolls | $\mathrm{m}^{2}$ | 10\% | - |
| 37024420 | --- Cinematographic film | $\mathrm{m}^{2}$ | 10\% | - |
| 37024490 | --- Other <br> - Other film, for colour photography (polychrome) : | $\mathrm{m}^{2}$ | 10\% | - |
| 370252 | -- Of a width not exceeding 16 mm : |  |  |  |
| 37025210 | -- Finished rolls of cinematographic positive | m | 10\% | - |
| 37025220 | -- - Other cinematographic film | m | 10\% | - |
| 37025290 | --- Other | m | 10\% | - |
| 37025300 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m , for slides | m | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 370254 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m , other than for slides: |  |  |  |
| 37025410 | --- Finished rolls of cinematographic positive | m | 10\% | - |
| 37025420 | --- Other cinematographic film | m | 10\% | - |
| 37025490 | --- Other | m | 10\% | - |
| 370255 | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m : |  |  |  |
| 37025510 | --- Finished rolls of cinematographic positive | m | 10\% | - |
| 37025520 | --- Other cinematographic film | m | 10\% | - |
| 37025590 | --- Other | m | 10\% | - |
| 370256 | -- Of a width exceeding 35 mm |  |  |  |
| 37025610 | --- Finished rolls of cinematographic positive | m | 10\% | - |
| 37025620 | --- Other cinematographic film | m | 10\% | - |
| 37025690 | --- Other <br> - Other : | m | 10\% | - |
| 370296 | -- Of a width not exceeding 35 mm and of a length not exceeding 30 m : |  |  |  |
| 37029611 | -- Not exceeding 16 mm | m | 10\% | - |
| 37029619 | - - Other | m | 10\% | - |
| 370297 | -- Of a width not exceeding 35 mm and of a length exceeding 30 m : 20 <br> -- - Cinematographic film: |  |  |  |
| 37029711 | ---- Not exceeding 16 mm | m1 | 0\% | - |
| 37029719 | - Other | m | 10\% | - |
| 370298 | -- Of a width exceeding 35 mm : |  |  |  |
| 37029810 | --- Cinematographic film | m | 10\% | - |
| 37029890 | - -- Other | m | 10\% | - |
| 3703 | Photographic paper, paperboard and textiles, sensitised, unexposed |  |  |  |
| 370310 | - In rolls of a width exceeding 610 mm : |  |  |  |
| 37031010 | --- Photographic paper or paperboard | kg. | 10\% | - |
| 37031020 | --- Textiles | kg. | 10\% | - |
| 370320 | - Other, for colour photography (polychrome): |  |  |  |
| 37032010 | --- Photographic paper or paperboard | kg. | 10\% | - |
| 37032020 | Textiles | kg. | 10\% | - |
| 370390 | - Other : |  |  |  |
| 37039010 | --- Photographic paper or paperboard | kg. | 10\% | - |
| 37039020 | --- Textiles | kg. | 10\% | - |
| 3704 | Photographic plates, film, paper, paper board and textiles, exposed but not developed |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 370400 |  | Photographic plates, film, paper, paper board and textiles, exposed but not developed : |  |  |  |
| 37040010 | - | Photographic paper, or paperboard | kg. | 10\% |  |
| 37040020 | --- | Cinematographic plates and film | kg. | 10\% |  |
| 37040030 | --- | Sensitised textiles | kg. | 10\% | - |
| 37040090 | --- | Other | kg. | 10\% | - |
| 3705 37050000 |  | Photographic plates and film, exposed and developed, other than cinematographic film Photographic plates and film, exposed and developed, other than cinematographic film | kg. | 10\% | - |
| 3706 |  | Cinematographic film, exposed and developed, whether or not incorporating SOUND track or consisting only of sound track |  |  |  |
| 370610 |  | Of a width of 35 mm or more : Feature films : |  |  |  |
| 37061011 |  | Made wholly in black and white and of a length not exceeding $4,000 \mathrm{~m}$ | m | 10\% | - |
| 37061012 |  | Made wholly in black and white and of a length exceeding $4,000 \mathrm{~m}$ | m | 10\% | - |
| 37061013 |  | Made wholly or partly in colour and of a length not exceeding $4,000 \mathrm{~m}$ | m | 10\% | - |
| 37061014 | ---- | Made wholly or partly in colour and of a length exceeding $4,000 \mathrm{~m}$ | m | 10\% | - |
| 37061015 |  | Children's films certified by the Central Board of Film Certification to be "Children's Film" | m | 10\% | - |
| 37061020 |  | Documentary shorts, and films certified as such by the Central Board of Film Certification | m | 10\% | - |
| 37061030 |  | News Reels and clippings Advertisement shorts and films : | m | 10\% | - |
| 37061041 | - | Made wholly in black and white | m | 10\% | - |
| 37061042 |  | Made wholly or partly in colour Other children's film : | m | 10\% | - |
| 37061051 | ---- | Patch prints, including Logos intended exclusively for the entertainment of children | m | 10\% | - |
| 37061052 |  | Children's film certified by the Central Board of Films Certification to be "Children's Film" | m | 10\% | - |
| 37061059 | ---- | Other | m | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 37061061 | ---- | Educational shorts, and films : Certified as predominantly educational by the Central Board of Film Certification | m | 10\% | - |
| 37061062 | -- | Patch prints, including logos intended exclusively for educational purposes | m | 10\% | - |
| 37061063 |  | Teaching aids including film strips of educational nature | m | 10\% | - |
| 37061069 | ---- | Other | m | 10\% | - |
| 37061070 |  | Short films not elsewhere specified or included <br> Other : | m | 10\% | - |
| 37061091 | ---- | Audio-visual news or audio-visual views materials including news clippings | m | 10\% | - |
| 37061092 |  | Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions | m | 10\% | - |
| 37061099 | ---- | Other | m | 10\% | - |
| 370690 |  | Other : <br> Feature films : |  |  |  |
| 37069011 |  | Made wholly in black and white and of a length not exceeding $4,000 \mathrm{~m}$ | m | 10\% | - |
| 37069012 |  | Made wholly in black and white and of a length exceeding $4,000 \mathrm{~m}$ | m | 10\% | - |
| 37069013 |  | Made wholly or partly in colour and of a length not exceeding $4,000 \mathrm{~m}$ | m | 10\% | - |
| 37069014 | ---- | Made wholly or partly in colour and of a length exceeding $4,000 \mathrm{~m}$ | m | 10\% | - |
| 37069015 | ---- | Children's films certified by the Central Board of Film Certification to be "Children's Film" | m | 10\% | - |
| 37069020 |  | Documentary shots, and films certified as such by the Central Board of Film Certification | m | 10\% | - |
| 37069030 |  | News reels and clippings <br> Advertisement shots and films : | m | 10\% | - |
| 37069041 | ---- | Made wholly in black and white | m | 10\% | - |
| 37069042 |  | Made wholly or partly in colour Other children's film : | m | 10\% | - |
| 37069051 | ---- | Patch prints, including logos intended exclusively for the entertainment of children | m | 10\% | - |
| 37069052 | ---- | Children's film certified by the Central Board of Films Certification to be "Children's film" | m | 10\% | - |
| 37069059 | ---- | Other | m | 10\% | - |



## 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 pro-ducts 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) products of heading 2404;
(d) 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);
(e) medicaments (Heading 3003 or 3004);
(f) 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 Schedule.
3. Heading 3824 includes the following goods which are not to be classified in any other heading of this Schedule:
(a) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
(b) fusel oil; Dippel's oil;
(c) ink removers put up in packings for retail sale;
(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 9612), put up in packings for retail sale; and;
(e) ceramic firing testers, fusible (for example, seger cones).
4. Throughout the Schedule, "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, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including 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 unstablised sludge. Stablised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 3825, the expression "other wastes" applies to:
(a) clinical waste, that is, contaminted 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).
7. For the purposes of heading 3826, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable or microbial fats and oils whether or not used.

## Sub-heading Notes :

1. Sub-headings 380852 and 380859 cover only goods of heading 3808 , containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (pchlorophenyl) ethane); dieldrin (ISO, INN); 4,6- dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2- dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5- trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).
2. Sub-headings 380861 to 380869 cover only goods of heading 3808, containing alphacypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphosmethyl (ISO) or propoxur (ISO).
3. Sub-headings 382481 to 382489 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris (2,3- dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis (p-c hlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa- , hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than $48 \%$ by weight, with the following molecular formula: $\mathrm{CxH}(2 \mathrm{x}-\mathrm{y}+2) \mathrm{Cly}$, where $\mathrm{x}=10-13$ and $\mathrm{y}=1-13$.
4. For the purposes of tariff items 38254100 and 38254900 , "waste organic solvents"are wastescontaining mainly organic solvents, not fit for further use as presented as primary products, whether or notintended for recovery of solvents.';

| Tariff Item | Description of goods Unit | Rate of duty |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 3801 | Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures |  |  |  |
| 38011000 | - Artificial graphite | kg. | 10\% | 10\% |
| 38012000 | - Colloidal or semi-colloidal graphite | kg. | 10\% | - |
| 38013000 | - Carbonaceous pastes for electrodes and similar pastes for furnace linings | kg. | 10\% | - |
| 38019000 | - Other | kg. | 10\% | - |
| 3802 | Activated carbon; activated natural mineral products; animal black, including spent animal black |  |  |  |






| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 38109010 |  | Preparations of a kind used as cores or coatings for welding electrodes and rods | kg. | 10\% | - |
| 38109090 | --- | Other | kg. | 10\% | - |
| 3811 |  | 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 olls Anti-knock preparations |  |  |  |
| 38111100 | -- | Based on lead compounds | kg. | 10\% | - |
| 38111900 |  | Other <br> Additives for lubricating oils: | kg. | 10\% | - |
| 38112100 |  | Containing petroleum oils or oils obtained from bituminous minerals | kg. | 10\% |  |
| 38112900 | -- | Other | kg. | 10\% | - |
| 38119000 | - | Other | kg. | 10\% | - |
| 3812 |  | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not ELSEWHERE SPECIFIED OR INCLUDED; ANTIoxidising preparations and other compound Stabilisers for rubber or plastics |  |  |  |
| 38121000 | - | Prepared rubber accelerators | kg. | 10\% | 10\% |
| 381220 | - | Compound plasticisers for rubber or plastics: |  |  |  |
| 38122010 | --- | Phthalate plasticisers | kg. | 10\% | - |
| 38122090 |  | Other <br> Anti-oxidising preparations and other compound stabilizers for rubber or plastics: | kg. | 10\% | - |
| 38123100 | -- | Mixtures of oligomers of 2, 2, 4-trimethyl-1, 2dihydroquinoline (TMQ) | kg. | 10\% | - |
| 381239 | -- | Other: |  |  |  |
| 38123910 | --- | Anti-oxidants for rubber | kg. | 10\% | - |
| 38123920 | --- | Softeners for rubber | kg. | 10\% | - |
| 38123930 | --- | Vulcanizing agents for rubber | kg. | 10\% | - |
| 38123990 | --- | Other | kg. | 10\% | - |
| 38130000 |  | Preparations and charges for fire-extinguishers; Charged fire-Extinguishing grenades | kg. | 10\% | - |
| 3814 |  | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers |  |  |  |
| 381400 |  | Organic composite solvents and thinners, not |  |  |  |





| 38249100 | -- | Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1, 3, 2-dioxa-phosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1, 3, 2-dioxaphosphinan-5-yl) methyl] methylphosphonate: Polyglycol esters of methylphosphonic acid | kg. | $10 \%$ $10 \%$ | - - - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 38249900 | -- | Other | kg. | 17.5\% | - |
| 3825 |  | 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 |  |  |  |
| 38251000 | - | Municipal waste | kg. | 10\% | - |
| 38252000 | - | Sewage sludge | kg. | 10\% |  |
| 38253000 |  | Clinical waste <br> Waste organic solvents: | kg. | 10\% | - |
| 38254100 | -- | Halogenated | kg. | 10\% |  |
| 38254900 | -- | Other | kg. | 10\% | - |
| 38255000 | - | Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids Other wastes from chemical or allied industries: | kg. | 10\% | - |
| 38256100 | -- | Mainly containing organic constituents | kg. | 10\% |  |
| 38256900 | -- | Other | kg. | 10\% |  |
| 38259000 | - | Other | kg. | 10\% | - |
| 38260000 |  | biodiesel and mixtures thereof, not containing or CONTAINING LESS THAN 70 \% BY WEIGHT OF Petroleum olls and oils obtained from bituminous minerals | kg. | 10\% | - |
| 3827 |  | mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere SPECIFIED OR INCLUDED <br> Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform): |  |  |  |
| 38271100 | -- | Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | kg. | 10\% | - |
| 38271200 | -- | Containing hydrobromofluorocarbons (HBFCs) | kg. | 10\% |  |
| 38271300 | -- | Containing carbon tetrachloride | kg. | 10\% | - |
| 38271400 | -- | Containing 1,1,1-trichloroethane (methyl chloroform) | kg. | 10\% |  |
| 38272000 | - | Containing bromochlorodifluoromethane (Halon1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon- 2402) Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs): | kg. | 10\% | - |
| 38273100 | -- | Containing substances of sub-headings 290341 to 290348 | kg. | 10\% |  |


| 38273200 | -- | Other, containing substances of sub-headings 2903 71 to 290375 | kg. | 10\% |
| :---: | :---: | :---: | :---: | :---: |
| 38273900 | -- | Other | kg. | 10\% |
| 38274000 | - | Containing methyl bromide (bromomethane) or bromochloromethane <br> Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs): | kg. | 10\% |
| 38275100 | -- | Containing trifluoromethane (HFC-23) | kg. | 10\% |
| 38275900 | -- | Other <br> Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs): | kg. | 10\% |
| 38276100 | -- | Containing $15 \%$ or more by mass of 1,1,1trifluoroethane (HFC-143a) | kg. | 10\% |
| 38276200 | -- | Other, not included in the sub-heading above, containing $55 \%$ or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) | kg. | 10\% |
| 38276300 | -- | Other, not included in the sub-headings above, containing $40 \%$ or more by mass of pentafluoroethane (HFC-125) | kg. | 10\% |
| 38276400 | -- | Other, not included in the sub-headings above, containing $30 \%$ or more by mass of $1,1,1,2-$ tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) | kg. | 10\% |
| 38276500 | -- | Other, not included in the sub-headings above, containing $20 \%$ or more by mass of difluoromethane (HFC-32) and $20 \%$ or more by mass of pentafluoroethane (HFC-125) | kg. | 10\% |
| 38276800 | -- | Other, not included in the sub-headings above, containing substances of sub-headings 290341 to 290348 | kg. | 10\% |
| 38276900 |  | Other | kg. | 10\% |
| 38279000 |  | Other | kg. | 10\% |

## SECTION VII <br> 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 subsidiary to the primary use of the goods, fall in Chapter 49.

## Chapter 39

Plastics and articles thereof

## Notes :

1. Throughout this Schedule, the expression "plastics" means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
(a) lubricating preparations of heading 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 preparation 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);
(ij) 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 purpose of Chapter 40, or articles thereof;
( $m$ ) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags 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, walkingsticks, 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, luminaires 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, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils and monopods, bipods, tripods and similar articles).
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 $300^{\circ} \mathrm{C}$, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902);
(b) resins, not highly polymerised, 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 expressions "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 bends 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

## SECTION-VII

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 $3001 ;$
(b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
(c) gutters and fittings thereof;
(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

## SECTION-VII

and other protective plates.

## Sub-heading 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 sub-heading named "Other" in the same series:
(1) the designation in a sub-heading of a polymer by the prefix "poly" (for exemple 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 sub-headings 3901 30, 3901 40, 3903 20, 3903 30, and 390430 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute $95 \%$ or more by weight of the total polymer content;
(3) chemically modified polymer are to be classified in the sub-heading named "Other", provided that the chemically modified polymers are not more specifically covered by an other subheading;
(4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings 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 sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;
(b) where there is no sub-heading named "Other" in the same series:
(1) polymers are to be classified in the sub-heading 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 sub-heading 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 sub-heading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.
2. For the purposes of sub-heading 392043 , the term "plasticisers" includes secondary plasticisers.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Prefer ential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 3901 | I. Primary forms |  |  |  |
| 390110 | Polymers of ethylene, in primary forms Polyethylene having a specific gravity of less than 0.94 : |  |  |  |

## SECTION-VII

| 39011010 |  | Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes $95 \%$ or more by weight of the total polymer content | kg. | 10\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 39011020 | --- | Low density polyethylene (LDPE) | kg. | 10\% | - |
| 39011090 | --- | Other | kg. | 10\% | - |
| 39012000 |  | Polyethylene having a specific gravity of 0.94 or more | kg. | 10\% | - |
| 39013000 | - | Ethylene-vinyl acetate copolymers | kg. | 10\% | - |
| 390140 | - | Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94 : |  |  |  |
| 39014010 | --- | Linear low density polyethylene (LLDPE), in which ethylene monomer unit contributes less than $95 \%$ by weight of the total polymer content | kg. | 10\% | - |
| 39014090 | --- | Other | kg. | 10\% | - |
| 39019000 | - | Other | kg. | 10\% | - |
| 3902 |  | Polymers of propylene or of other olefins, IN PRIMARY FORMS |  |  |  |
| 39021000 | - | Polypropylene | kg. | 10\% | - |
| 39022000 | - | Poly iso butylene | kg. | 10\% |  |
| 39023000 | - | Propylene copolymers | kg. | 10\% | - |
| 39029000 | - | Other | kg. | 10\% | - |
| 3903 | - | Polymers of styrene, in primary forms Polystyrene: |  |  |  |
| 39031100 | -- | Expansible | kg. | 10\% | - |
| 390319 | -- | Other : |  |  |  |
| 39031910 | -- | Moulding Powder | kg. | 10\% | - |
| 39031990 | --- | Other | kg. | 10\% | - |
| 39032000 | - | Styrene-acrylonitrile (SAN) copolymers | kg. | 10\% | - |
| 39033000 |  | Acrylonitrile-butadine-styrene (ABS) copolymers <br> Other : | kg. | 10\% | - |
| 39039010 | -- | Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more | kg. | 10\% | - |
| 39039020 |  | Brominated polystyrene, containing by weight $58 \%$ or more but not more than $71 \%$ of bromine, in one of the forms mentioned in Note 6(b) to this Chapter | kg. | 10\% | - |
| 39039090 | --- | Other | kg. | 10\% | - |
| 3904 |  | Polymers of vinyl chloride or of other |  |  |  |
| 390410 |  | halogenated olefins, In PRIMARY Forms <br> Poly (vinyl chloride), not mixed with any oth substances: |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 39041010 |  | Emulsion grade PVC resin / PVC Paste resin/ PVC dispersion resin | kg. | 10\% | - |
| 39041020 | --- | Suspension grade PVC resin | kg. | 10\% | - |
| 39041090 | --- | Other <br> Other poly (vinyl chloride), mixed with other substances: | kg. | 10\% | - |
| 39042100 | -- | Non-plasticised | kg. | 10\% | - |
| 39042200 | -- | Plasticised <br> Other poly (vinyl chloride) | kg. | 10\% | - |
| 390421 | -- | Non-plasticised: |  |  |  |
| 39042110 | --- | Poly (vinyl chloride) resins | kg. | 10\% | - |
| 39042190 | --- | Other | kg. | 10\% | - |
| 390422 | -- | Plasticised: |  |  |  |
| 39042210 | --- | Poly (vinyl chloride) (PVC) Resins (emulsion grade) | kg. | 10\% | - |
| 39042290 | --- | Other | kg. | 10\% | - |
| 390430 | - | Vinyl chloride-vinyl acetate copolymers |  |  |  |
| 39043010 | -- | Poly (vinyl derivatives) | kg. | 10\% | - |
| 39043090 | --- | Other | kg. | 10\% | - |
| 39044000 | - | Other vinyl chloride copolymers | kg. | 10\% | - |
| 390450 | - | Vinylidene chloride polymers : |  |  |  |
| 39045010 | -- | Copolymer of vinylidene chloride with a crylonitrite, in the form of expansible beads of a diameter of 4 micrometers or more but not more than 20 micrometers | kg. | 10\% | - |
| 39045090 |  | Other Fluro-polymers : | kg. | 10\% | - |
| 39046100 | -- | Polytetrafluroethylene Other : | kg. | 10\% | - |
| 39046910 | --- | Poly (vinyl fluoride), in one of the forms mentioned in Note 6(b) to this Chapter | kg. | 10\% | - |
| 39046990 | --- | Other | kg. | 10\% | - |
| 390490 | - | Other: |  |  |  |
| 39049010 | --- | Chlorinated poly vinyl chloride (CPVC) resin | kg. | 10\% | - |
| 39049090 | --- | Other | kg. | 10\% | - |
| 3905 | Polymers of vinyl acetate or of other vinyl |  |  |  |  |
|  |  | ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS Poly (vinyl acetate) : |  |  |  |
| 390512 | -- | In aqueous dispersion: |  |  |  |
| 39051210 | --- | Poly (vinyl acetate) (PVA), moulding material | kg. | 10\% | - |
| 39051220 | --- | Poly (vinyl acetate) resins | kg. | 10\% | - |
| 39051290 | --- | Other | kg. | 10\% | - |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 390220 | - | Melamine resins : |  |  |  |
| 39092010 | --- | Melamine formaldehyde resins | kg. | 10\% | - |
| 39092090 | --- | Other | kg. | 10\% | - |
| 39093100 | -- | Other amino-resins: <br> Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI) | kg. | 10\% | - |
| 390939 | -- | Other: |  |  |  |
| 39093910 |  | Poly(phenylene oxide) | kg. | 10\% | - |
| 39093990 | --- | Other | kg. | 10\% | - |
| 390940 | - | Phenolic resins : |  |  |  |
| 39094010 | --- | Cresol formaldehyde oxide | kg. | 10\% | - |
| 39094020 | --- | Phenol formaldehyde resins | kg. | 10\% | - |
| 39094030 | --- | Alkyl phenol-formaldehyde resins | kg. | 10\% | - |
| 39094040 | -- | Ketonic resins | kg. | 10\% | - |
| 39094050 | -- | Phenoxi resins | kg. | 10\% | - |
| 39094060 |  | Terpene phenolic resins | kg. | 10\% | - |
| 39094090 | --- | Other | kg. | 10\% | - |
| 39095000 | - | Polyurethanes | kg. | 10\% | - |
| 3910 |  | Silicones in Primary forms |  |  |  |
| 391000 | - | Silicones in primary forms |  |  |  |
| 39100010 | -- | Silicone resins | kg. | 10\% | - |
| 39100020 | --- | Silicone oil | kg. | 10\% |  |
| 39100090 | --- | Other | kg. | 10\% | - |
| 3911 |  | 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 |  |  |  |
| 391110 |  | Petroleum resins, coumarone-indene or coumarone, indene resins and polyterpenes: |  |  |  |
| 39111010 | --- | Coumarone-indene resins | kg. | 10\% | - |
| 39111090 | --- | Other | kg. | 10\% | - |
| 39112000 | - | Poly (1,3-phenylene methylphosphonate) | kg. | 10\% | - |
| 391190 | - | Other : |  |  |  |
| 39119010 |  | Polysulphones | kg. | 10\% | - |
| 39119090 | --- | Other | kg. | 10\% | - |
| 3912 |  | Cellulose and its chemical derivatives, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS Cellulose acetates : |  |  |  |
| 391211 |  | Non-plasticised: |  |  |  |
| 39121110 |  | Cellulose acetate flakes | kg. | 10\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 39139020 |  | Hardened proteins (such as hardened casein, gelatin) | kg. | 10\% | - |
| 39139030 | --- | Dextran | kg. | 10\% | - |
| 39139090 | --- | Other | kg. | 10\% | - |
| 3914 |  | ION-EXCHANGERS BASED ON POLYMERS OF headings 3901 to 3913, in PRIMARY forms |  |  |  |
| 391400 |  | Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms: |  |  |  |
| 39140010 |  | Ion-exchangers of the condensation, polycondensation or polyaddition type | kg. | 10\% | - |
| 39140020 |  | Ion-exchangers of polymerisation or co-polymerisation type | kg. | 10\% | - |
| 39140090 | --- | Other | kg. | 10\% | - |
| 3915 |  | II. -WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES Waste, parings and scrap, of plastics |  |  |  |
| 39151000 | - | Of polymers of ethylene | kg. | 10\% | - |
| 39152000 |  | Of polymers of styrene | kg. | 10\% | - |
| 391530 | - | Of polymers of vinyl chloride: |  |  |  |
| 39153010 | -- | Of copolymers of vinyl chloride | kg. | 10\% | - |
| 39153090 | - | Other | kg. | 10\% | - |
| 391590 | - | Of other plastics : |  |  |  |
| 39159010 | --- | Of polypropylene <br> Of polymers of vinyl acetate : | kg. | 10\% | - |
| 39159021 | ---- | Of copolymers of vinyl acetate | kg. | 10\% | - |
| 39159029 | ---- | Other | kg. | 10\% | - |
| 39159030 | --- | Of acrylic polymers and methlyacrylic copolymers <br> Of alkyds, polyesters and epoxide resins : | kg. | 10\% | - |
| 39159041 | ---- | Of alkyds and polyesters | kg. | 10\% | - |
| 39159042 | -- | Of pet bottles | kg. | 10\% | - |
| 39159049 | ---- | Of epoxide resins | kg. | 10\% | - |
| 39159050 |  | Of polyamides <br> Of amino resins; phenolic resins and polyurethanes : | kg. | 10\% | - |
| 39159061 | ---- | Of phenoplast | kg. | 10\% | - |
| 39159062 | ---- | Of aminoplast | kg. | 10\% | - |
| 39159063 | ---- | Of polyurethanes <br> Of cellulose and its chemical derivatives: | kg. | 10\% | - |
| 39159071 | ---- | Of regenerated cellulose | kg. | 10\% | - |
| 39159072 | ---- | Cellulose plastic waste such as cellulose nitrate film scrap non-plasticised | kg. | 10\% | - |
| 39159073 | ---- | Cellulose plastic waste such as cellulose | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 39159074 | nitrate film scrap plasticised <br> ---- Cellulose plastic waste such as cellulose acetatc film scrap non-plasticised | kg. | 10\% | - |
| 39159075 | ---- Cellulose plastic waste such as cellulose acetatc film scrap plasticised | kg. | 10\% | - |
| 39159090 | - Other | kg. | 10\% | - |
| 3916 | Monofilament of which any crossSECTIONAL dimension exceeds 1mm, rods, Sticks and profile shapes, whether or not SURFACE-WORKED BUT NOT OTHERWISE worked, of plastics |  |  |  |
| 391610 | - Of polymers of ethylene: |  |  |  |
| 39161010 | Rods of polyethylene | kg. | 10\% | - |
| 39161020 | -- Canes | kg. | 10\% |  |
| 39161090 | Other | kg. | 10\% | - |
| 391620 | - Of polymers of vinyl chloride: <br> --- Of poly(vinyl chloride) copolymers : |  |  |  |
| 39162011 | Canes | kg. | 10\% |  |
| 39162019 | -- Other <br> -- Other: | kg. | 10\% | - |
| 39162091 | Canes | kg. | 10\% | - |
| 39162099 | Other | kg. | 10\% | - |
| 391690 | Of other plastics : |  |  |  |
| 39169010 | --- Canes <br> --- Of phenoplast, aminoplast, alkyds and Polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), polypropylene and acrylic, methacrylic and acrylomethacrylic polymers : | kg. | 10\% | - |
| 39169021 | Of phenoplast | kg. | 10\% | - |
| 39169022 | --- Of aminoplast | kg. | 10\% | - |
| 39169023 | -- Of alkyds and polysters | kg. | 10\% | - |
| 39169024 | --- Of polyamides | kg. | 10\% | - |
| 39169025 | Of polyurethanes | kg. | 10\% | - |
| 39169026 | --- Of epoxide-resins (including waste and scrap) | kg. | 10\% | - |
| 39169027 | Of polypropylene | kg. | 10\% | - |
| 39169028 | ---- Of acrylicmethacrylic and acrylomethacrylic polymers <br> --- Of polymerisation and copolymerisation products of polystyrene and polymethyl methacrylate : | kg. | 10\% | - |
| 39169031 | ---- Of polymerisation and copolymerisation products of polystyrene | kg. | 10\% | - |
| 39169032 | ---- Of polymethyl methacrylate | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 39169040 | --- Of regenerated cellulose | kg. | 10\% | - |
| 39169050 | --- Of cellulose nitrate and celluloid, whether or not plasticized | kg. | 10\% | - |
| 39169060 | --- Of vulcanized fibre | kg. | 10\% | - |
| 39169070 | --- Of cellulose acetate and acetate butyrate, whether or not plasticized | kg. | 10\% | - |
| 39169080 | --- Of vinyl plastic | kg. | 10\% | - |
| 39169090 | --- Of other polymerisation and copolymerisation products | kg. | 10\% | - |
| 3917 | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics <br> - Artificial guts (sausage casings) of hardened protein or of cellulosic materials: |  |  |  |
| 39171010 | --- Of hardened protein | kg. | 10\% | - |
| 39171020 | --- Of cellulosic materials <br> - Tubes, pipes and hoses, rigid : | kg. | 10\% | - |
| 391721 | -- Of polymers of ethylene: |  |  |  |
| 39172110 | --- Tubes of polyethylene | kg. | 10\% | - |
| 39172190 | - Other | kg. | 10\% | - |
| 39172200 | -- Of polymers of propylene | kg. | 10\% | - |
| 391723 | -- Of polymers of vinyl chloride : |  |  |  |
| 39172310 | --- Seamless tubes | kg. | 10\% | - |
| 39172390 | --- Other | kg. | 10\% | - |
| 391729 | -- Of other plastics : |  |  |  |
| 39172910 | --- Seamless tubes of copolymers of vinyl acetate and vinyl chloride | kg. | 10\% | - |
| 39172920 | --- Seamless tubes of polymers and copolymers of polystyrene | kg. | 10\% | - |
| 39172930 | --- Tubes of cellulose nitrate and celluloid, whether or not plasticised | kg. | 10\% | - |
| 39172940 | --- Tubes of cellulose acetate or acetate butyrate | kg. | 10\% | - |
| 39172950 | --- Tubes of vinyl plastics | kg. | 10\% | - |
| 39172990 | --- Other <br> - Other tubes, pipes and hoses | kg. | 10\% | - |
| 39173100 | -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa <br> -- Other, not reinforced or otherwise combined with other materials, without fittings : | kg. | 10\% | - |
| 39173210 | --- Of condensation or rearrangement polymerization products, whether or not chemically modified | kg. | 10\% | - |
| 39173220 | --- Of addition polymerisation products | kg. | 10\% | - |
| 39173290 | --- Other | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 39173300 | -- Other, not reinforced or otherwise combined with other materials, with fittings | kg. | 10\% | - |
| 391739 | -- Other: |  |  |  |
| 39173910 | --- Of condensation or rearrangement polymerization products, whether or not chemically modified | kg. | 10\% | - |
| 39173920 | --- Of addition polymerisation products | kg. | 10\% | - |
| 39173990 | --- Other | kg. | 10\% | - |
| 39174000 | - Fittings | kg. | 10\% | - |
| 3918 | Floor coverings of plastics, whether or not Self-adeesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter |  |  |  |
| 391810 | - Of polymers of vinyl chloride : |  |  |  |
| 39181010 | --- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts | kg. | 15\% | - |
| 39181090 | Other | kg. | 15\% | - |
| 391890 | - Of other plastics : |  |  |  |
| 39189010 | --- Floor coverings of linoxyne | kg. | 15\% | - |
| 39189020 | --- Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts | kg. | 15\% | - |
| 39189090 | Other | kg. | 15\% | - |
| 3919 | Self-adhesive plates, sheets, film, foil, TAPE, STRIP and other flat shapes, of plastics, whether or not in rolls |  |  |  |
| 39191000 | - In rolls of width not exceeding 20 cm | kg. | 10\% | - |
| 391990 | - Other : |  |  |  |
| 39199010 | --- Plastic stickers, whether or not printed, embossed, or impregnated | kg. | 10\% | - |
| 39199020 | --- Cellulose adhesive tape | kg. | 10\% | - |
| 39199090 | - Other | kg. | 15\% | - |
| 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, Laminated, supported or similarly combined with other materials |  |  |  |
| 392010 | - Of polymers of ehtylene : <br> --- Sheets of polyethylene : |  |  |  |
| 39201011 | ---- Rigid, plain | kg. | 10\% | - |
| 39201012 | ---- Flexible, plain | kg. | 10\% | - |
| 39201019 | ---- Other | kg. | 10\% | - |
|  | --- Other : |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 39201091 | ---- Rigid, plain | kg. | 10\% | - |
| 39201092 | ---- Flexible, plain | kg. | 10\% | - |
| 39201099 | ---- Other | kg. | 10\% | - |
| 392020 | - Of polymers of propylene : |  |  |  |
| 39202010 | --- Rigid, plain | kg. | 10\% | - |
| 39202020 | --- Flexible, plain | kg. | 10\% | - |
| 39202090 | --- Other | kg. | 10\% | - |
| 392030 | - Of polymers of styrene : |  |  |  |
| 39203010 | --- Rigid, plain | kg. | 10\% | - |
| 39203020 | --- Flexible, plain | kg. | 10\% | - |
| 39203090 | --- Other <br> - Of polymers of vinyl chloride: | kg. | 10\% | - |
| 39204300 | -- Containing by weight not less than $6 \%$ of plasticizers | kg. | 10\% | - |
| 39204900 | -- Other | kg. | 10\% | - |
|  | - Of acrylic polymers: |  |  |  |
| 392051 | -- Of poly (methyl methacrylate): |  |  |  |
|  | --- Sheets : |  |  |  |
| 39205111 | ---- Rigid, plain | kg. | 10\% | - |
| 39205112 | ---- Flexible, plain | kg. | 10\% | - |
| 39205119 | - Other | kg. | 10\% | - |
|  | --- Other : |  |  |  |
| 39205191 | ---- Rigid, plain | kg. | 10\% | - |
| 39205192 | ---- Flexible, plain | kg. | 10\% | - |
| 39205199 | ---- Other | kg. | 10\% | - |
| 392059 | -- Other : |  |  |  |
|  | --- Polyacrylate sheets: |  |  |  |
| 39205911 | ---- Rigid, plain | kg. | 10\% | - |
| 39205912 | ---- Flexible, plain | kg. | 10\% | - |
| 39205919 | ---- Other | kg. | 10\% | - |
|  | --- Other : |  |  |  |
| 39205991 | ---- Rigid, plain | kg. | 10\% | - |
| 39205992 | ---- Flexible, plain | kg. | 10\% | - |
| 39205999 | ---- Other | kg. | 10\% | - |
|  | - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters : |  |  |  |
| 392061 | -- Of polycarbonates : |  |  |  |
| 39206110 | --- Rigid, plain | kg. | 10\% | - |
| 39206120 | --- Flexible, plain | kg. | 10\% | - |
| 39206190 | --- Other | kg. | 10\% | - |
| 392062 | -- Of poly (ethylene terephthalate): |  |  |  |
| 39206210 | --- Rigid, plain | kg. | 10\% | - |
| 39206220 | --- Flexible, plain | kg. | 10\% | - |
| 39206290 | --- Other | kg. | 10\% | - |
| 392063 | -- Of unsaturated polyesters : |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 39207399 | ---- Other | kg. | 10\% | - |
| 392079 | -- Of other cellulose derivatives : <br> --- Sheets of cellulose nitrate and celluloid, whether or not plasticized : |  |  |  |
| 39207911 | ---- Rigid, plain | kg. | 10\% | - |
| 39207912 | ---- Flexible, plain | kg. | 10\% | - |
| 39207919 | ---- Other | kg. | 10\% | - |
|  | --- Other : |  |  |  |
| 39207991 | ---- Rigid, plain | kg. | 10\% | - |
| 39207992 | ---- Flexible, plain | kg. | 10\% | - |
| 39207999 | ---- Other | kg. | 10\% | - |
|  | - Of other plastics: |  |  |  |
| 392091 | - - Of poly (vinyl butyral): |  |  |  |
| 39209110 | --- Rigid, plain | kg. | 10\% | - |
| 39209120 | --- Flexible, plain | kg. | 10\% | - |
| 39209190 | --- Other | kg. | 10\% | - |
| 392092 | -- Of polyamides : |  |  |  |
|  | --- Poly (amide fluoride) film: |  |  |  |
| 39209211 | ---- Rigid, plain | kg. | 10\% | - |
| 39209212 | ---- Flexible, plain | kg. | 10\% | - |
| 39209219 | -- Other | kg. | 10\% | - |
|  | --- Other : |  |  |  |
| 39209291 | ---- Rigid, plain | kg. | 10\% | - |
| 39209292 | ---- Flexible, plain | kg. | 10\% | - |
| 39209299 | ---- Other | kg. | 10\% | - |
| 392093 | -- Of amino-resins |  |  |  |
| 39209310 | --- Rigid, plain | kg. | 10\% | - |
| 39209320 | --- Flexible, plain | kg. | 10\% | - |
| 39209390 | --- Other | kg. | 10\% | - |
| 392094 | -- Of phenolic resins : |  |  |  |
| 39209410 | --- Rigid, plain | kg. | 10\% | - |
| 39209420 | --- Flexible, plain | kg. | 10\% | - |
| 39209490 | --- Other | kg. | 10\% | - |
| 392099 | --- Of other plastics : |  |  |  |
|  | --- Plates, sheets, film, foil and strip of poly(vinyl acetate) : |  |  |  |
| 39209911 | ---- Rigid, plain | kg. | 10\% | - |
| 39209912 | ---- Flexible, plain | kg. | 10\% | - |
| 39209919 | ---- Other | kg. | 10\% | - |
|  | --- Film, sheets, strip of vinyl plastics |  |  |  |
| 39209921 | ---- Rigid, plain | kg. | 10\% | - |
| 39209922 | ---- Flexible, plain | kg. | 10\% | - |
| 39209929 | ---- Other | kg. | 10\% | - |
|  | --- Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | acetate : |  |  |  |
| 39209931 | ---- | Rigid, plain | kg. | 10\% | - |
| 39209932 | ---- | Flexible, plain | kg. | 10\% | - |
| 39209939 | --- | Other | kg. | 10\% | - |
|  | --- | Sheet of poly (tetrafluoro-ethylene) (PTFE): |  |  |  |
| 39209941 | ---- | Rigid, plain | kg. | 10\% | - |
| 39209942 | ---- | Flexible, plain | kg. | 10\% | - |
| 39209949 | ---- | Other | kg. | 10\% | - |
|  | --- | Retro reflective sheeting : |  |  |  |
| 39209951 | ---- | Rigid, plain | kg. | 10\% | - |
| 39209952 | ---- | Flexible, plain | kg. | 10\% | - |
| 39209959 | ---- | Other | kg. | 10\% | - |
| 39209960 |  | Clicking boards for leather machinery Other : | kg. | 10\% | - |
| 39209991 | ---- | Rigid, plain | kg. | 10\% | - |
| 39209992 | ---- | Flexible, plain | kg. | 10\% | - |
| 39209999 | ---- | Other | kg. | 15\% | - |
| 3921 | - | Other plates, sheets, film, foil and strip, of plastics Cellular : |  |  |  |
| 39211100 | -- | Of polymers of styrene | kg. | 10\% | - |
| 39211200 | -- | Of polymers of vinyl chloride | kg. | 10\% | - |
| 392113 | -- | Of polyurethanes: |  |  |  |
| 39211310 | --- | Flexible | kg. | 10\% | - |
| 39211390 | --- | Other | kg. | 10\% | - |
| 39211400 | -- | Of regenerated cellulose | kg. | 10\% | - |
| 39211900 | -- | Of other plastics | kg. | 10\% | - |
| 392190 | - | Other : |  |  |  |
| 39219010 | --- | Thermocol | kg. | 10\% | - |
|  | -- | Of polymers of vinyl chloride : |  |  |  |
| 39219021 | ---- | Rigid, lacquered | kg. | 10\% | - |
| 39219022 | ---- | Flexible, lacquered | kg. | 10\% | - |
| 39219023 | ---- | Rigid, metallised | kg. | 10\% | - |
| 39219024 | ---- | Flexible, metallised | kg. | 10\% | - |
| 39219025 | ---- | Rigid, laminated | kg. | 10\% | - |
| 39219026 | ---- | Flexible, laminated | kg. | 10\% | - |
| 39219029 | ---- | Other | kg. | 10\% | - |
|  | --- | Of regenerated cellulose : |  |  |  |
| 39219031 | ---- | Rigid, lacquered | kg. | 10\% | - |
| 39219032 | ---- | Flexible, lacquered | kg. | 10\% | - |
| 39219033 | ---- | Rigid, metallised | kg. | 10\% | - |
| 39219034 | --- | Flexible, metallised | kg. | 10\% | - |
| 39219035 | ---- | Rigid, laminated | kg. | 10\% | - |
| 39219036 | ---- | Flexible, laminated | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 39219039 | ---- | Other | kg. | 10\% | - |
|  | --- | Other : |  |  |  |
| 39219091 | ---- | Rigid, lacquered | kg. | 10\% | - |
| 39219092 | -- | Flexible, lacquered | kg. | 10\% | - |
| 39219093 | ---- | Rigid, metallised | kg. | 10\% | - |
| 39219094 | ---- | Flexible, metallised | kg. | 10\% | - |
| 39219095 | ---- | Rigid, laminated | kg. | 10\% | - |
| 39219096 | -- | Flexible, laminated | kg. | 10\% | - |
| 39219099 | ---- | Other | kg. | 10\% | - |
| 3922 |  | Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar santary ware, of plastics |  |  |  |
| 39221000 | - | Baths, shower-baths, sinks and wash basins | kg. | 15\% | - |
| 39222000 |  | Lavatory seats and covers | kg. | 15\% | - |
| 39229000 | - | Other | kg. | 15\% | - |
| 3923 |  | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics |  |  |  |
| 392310 |  | Boxes, cases, crates and similar articles: |  |  |  |
| 39231010 | --- | Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles | kg. | 15\% | - |
| 39231020 | --- | Watch-box, jewellery box and similar containers of plastics | kg. | 15\% | - |
| 39231030 | --- | Insulated ware | kg. | 15\% | - |
| 39231040 | --- | Packing for accommodating connectors | kg. | 15\% | - |
| 39231090 | --- | Other <br> Sacks and bags (including cones): | kg. | 15\% | - |
| 39232100 | -- | Of polymers of ethylene | kg. | 15\% | - |
| 392329 | -- | Of other plastics: |  |  |  |
| 39232910 | --- | Of poly (vinyl chloride) | kg. | 15\% | - |
| 39232990 | --- | Other | kg. | 15\% | - |
| 392330 |  | Carboys, bottles, flasks and similar articles: |  |  |  |
| 39233010 | --- | Insulated ware | kg. | 15\% | - |
| 39233090 | --- | Other | kg. | 15\% | - |
| 39234000 | - | Spools, cops, bobbins and similar supports | kg. | 15\% | - |
| 392350 |  | Stoppers, lids, caps and other closures : |  |  |  |
| 39235010 | -- | Caps and closures for bottles | kg. | 15\% | - |
| 39235090 | --- | Other | kg. | 15\% | - |
| 392390 |  | Other : |  |  |  |
| 39239010 | --- | Insulated ware | kg. | 15\% | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | --- Plastic stickers for garments |  |  |  |
| 39262031 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39262039 | ---- Other | kg. | 15\% | - |
|  | --- Collar stays, patties, butterfly, shoulder-pads and other stays : |  |  |  |
| 39262041 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39262049 | ---- Other | kg. | 15\% | - |
|  | --- Other : |  |  |  |
| 39262091 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39262099 | ---- Other | kg. | 15\% | - |
| 392630 | - Fittings for furniture, coach work or the like: |  |  |  |
| 39263010 | --- Of polyurethane foam | kg. | 15\% | - |
| 39263090 | --- Other | kg. | 15\% | - |
| 392640 | - Statuettes and other ornamental articles : <br> --- Bangles : |  |  |  |
| 39264011 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39264019 | ---- Other | kg. | 15\% | - |
|  | --- Beads : |  |  |  |
| 39264021 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39264029 | ---- Other | kg. | 15\% | - |
|  | --- Statuettes |  |  |  |
| 39264031 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39264039 | ---- Other | kg. | 15\% | - |
|  | --- Table and other household articles (including hotel and restaurant) for decoration : |  |  |  |
| 39264041 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39264049 | ---- Other | kg. | 15\% | - |
|  | --- Decorative sheets : |  |  |  |
| 39264051 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39264059 | ---- Other | kg. | 15\% | - |
| 39264060 | --- Sequine | kg. | 15\% | - |
|  | --- Other : |  |  |  |
| 39264091 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39264099 | ---- Other | kg. | 15\% | - |
| 392690 | - Other: |  |  |  |
| 39269010 | --- PVC belt conveyor <br> --- Couplers, packing rings, $O$ rings and the like: | kg. | 15\% | - |
| 39269021 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39269029 | ---- Other | kg. | 15\% | - |
|  | --- Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts: |  |  |  |
| 39269031 | ---- Of polyurethane foam | kg. | 15\% | - |
| 39269039 | ---- Other | kg. | 15\% | - |
|  | --- Rings, buckles, tacks, washers and other decorative fittings made of plastic used as |  |  |  |


|  |  | trimmings and embellishments for leather <br> products; patterns for leather foot wear, <br> leather garments and leather goods : |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 39269041 | ---- | Of polyurethane foam | kg. | 15\% | - |
| 39269049 | ---- | Other | kg. | 15\% | - |
|  | --- | Retroreflective sheeting of other than of heading 3920 : |  |  |  |
| 39269051 | ---- | Of polyurethane foam | kg. | 15\% | - |
| 39269059 | ---- | Other | kg. | 15\% | - |
|  | --- | Hangers |  |  |  |
| 39269061 | ---- | Of polyurethane foam | kg. | 15\% | - |
| 39269069 | ---- | Other | kg. | 15\% | - |
|  | --- | Plastic or nylon tipped hammers; insulati of nylon, HDPE : | liner |  |  |
| 39269071 | ---- | Of polyurethane foam | kg. | 15\% | - |
| 39269079 | ---- | Other | kg. | 15\% | - |
| 39269080 | --- | Polypropylene articles, not elsewhere specified or included | kg. | 15\% | - |
|  | --- | Other: |  |  |  |
| 39269091 | ---- | Of polyurethane foam | kg. | 15\% | - |
| 39269099 | ---- | Other | kg. | 15\% | - |

## Chapter 40

## Rubber and articles thereof

## Notes :

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hard:
natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
(a) goods of Section XI (textiles and textile articles);
(b) footwear or parts thereof of Chapter 64;
(c) headgear or parts thereof (including bathing caps) of Chapter 65;
(d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
(e) articles of Chapter $90,92,94$ or 96 ; or
(f) articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 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-vulcanised, and other dispersions and solutions);
(b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 4002, the expression "synthetic rubber" applies to:
(a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between $18^{\circ} \mathrm{C}$ and $29^{\circ} \mathrm{C}$, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
(b) thioplasts (TM ); and
(c) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under $(b)$;
(B) the presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 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 surfaceactive agents (generally for obtaining electro-positive rubber latexes), anti-oxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, 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.

## Supplementary Notes :

1. For the purposes of headings 4009 and 4010 , while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, where such products, form integral part of ingredient of such rubber products, shall be taken into account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.
2. Tariff item 40082110 shall also apply to "plates", "sheets", and "strips", whether or not cut to shape
and surface-worked or further worked so as to render them fit for resoling or repairing or re-treading of rubber tyres.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 4001 | Natural rubber, balata, gutta-Percha, guayule, chicle and similar natural gums, in primary FORMS OR IN PLATES, SHEETS OR STRIP |  |  |  |
| 400110 | - Natural rubber latex, whether or not pre-vulcanised : |  |  |  |
| 40011010 | Prevulcanised | kg. | 70\% |  |
| 40011020 | --- Other than prevulcanised <br> - Natural rubber in other forms : | kg. | 70\% | - |
| 40012100 | -- Smoked sheets | kg. | 25\% | - |
| 40012200 | -- Technically specified natural rubber (TSNR) | kg. | 25\% | - |
| 400129 | -- Other : |  |  |  |
| 40012910 | --- Hevea | kg. | 25\% | - |
| 40012920 | --- Pale crepe | kg. | 25\% | - |
| 40012930 | --- Estate brown crepe | kg. | 25\% | - |
| 40012940 | --- Oil extended natural rubber | kg. | 25\% | - |
| 40012990 | --- Other | kg. | 25\% | - |
| 40013000 | - Balata, gutta-percha, guayule, chicle and similar natural gums | kg. | 10\% | - |
| 4002 | Synthetic rubber and factice derived form olls, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber ( $X S B R$ ) : |  |  |  |
| 40021100 | -- Latex | kg. | 10\% | - |
| 400219 | -- Other : |  |  |  |
| 40021910 | --- Oil extended styrene butadiene rubber | kg. | 10\% | - |
| 40021920 | --- Styrene butadiene rubber with styrene content exceeding 50\% | kg. | 10\% | - |
| 40021930 | --- Styrene butadiene styrene oil bound copolymer | kg. | 10\% | - |
| 40021990 | --- Other | kg. | 10\% | - |
| 40022000 | - Butadiene rubber (BR) <br> - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) |  | 10\% | - |
| 40023100 | -- Isobutene-isoprene (butyl) rubber (IIR) | kg. | 10\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 40059990 | --- | synthetic rubber, compounded, ready for vulcanisation <br> Other | kg. | 10\% | - |
| 4006 |  | Other forms (for example, rods, tubes and profile shapes) and articles (FOR EXAMPLE, DISCS AND RINGS), of unvulcanised rubber |  |  |  |
| 40061000 |  | "Camel-back" strips for retreading rubber tyres | kg. | 10\% | - |
| 400690 | - | Other : |  |  |  |
| 40069010 | --- | Thread, not covered | kg. | 10\% | - |
| 40069090 | --- | Other | kg. | 10\% | - |
| 4007 |  | Vulcanised rubber thread and cord |  |  |  |
| 400700 | - | Vulcanised rubber thread and cord: |  |  |  |
| 40070010 | --- | Thread, not covered | kg. | 10\% | - |
| 40070020 | --- | Cord, not covered | kg. | 10\% | - |
| 40070090 | --- | Other | kg. | 10\% | - |
| 4008 |  | Plates, sheets, strip, RODS and profile <br> SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER <br> Of cellular rubber : |  |  |  |
| 400811 |  | Plates, sheets and strip : |  |  |  |
| 40081110 | --- | Of micro-cellular rubber | kg. | 10\% | - |
| 40081190 | --- | Other | kg. | 10\% | - |
| 400819 | -- | Other : |  |  |  |
| 40081910 | --- | Blocks of micro-cellular rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined, for footwear | kg. | 10\% | - |
| 40081990 | --- | Other <br> Of non-cellular rubber: | kg. | 10\% | - |
| 400821 | -- | Plates, sheets and strip : |  |  |  |
| 40082110 | --- | Used in the manufacture of soles, heels or soles and heels combined, for footwear | kg. | 10\% | - |
| 40082120 | --- | For resoling or repairing or retreading rubber tyres | kg. | 10\% | - |
| 40082190 | --- | Other | kg. | 10\% | - |
| 400829 | -- | Other : |  |  |  |
| 40082910 |  | Rubber sheets and resin rubber sheets for soles and heels | kg. | 10\% | - |
| 40082920 | --- | Blocks used in the manufacture of soles, | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | heels or soles and heels combined, for footwear |  |  |  |
| 40082930 | --- Latex foam sponge | kg. | 10\% | - |
| 40082940 | --- Tread rubber and tread packing strip for resoling or repairing or retreading rubber tyres | kg. | 10\% | - |
| 40082990 | -- Other | kg. | 10\% | - |
| 4009 | Tubes, pipes and hoses, of vulcanised RUBBER OTHER THAN HARD RUBBER, WITH OR without their fittings (for example, joints, elbows, flanges) <br> - Not reinforced or otherwise combined with other materials : |  |  |  |
| 40091100 | Without fittings | kg. | 10\% | - |
| 40091200 | -- With fittings <br> - Reinforced or otherwise combined only with metal: | kg. | 10\% | - |
| 40092100 | -- Without fittings | kg. | 10\% | - |
| 40092200 | -- With fittings <br> - Reinforced or otherwise combined only with textile materials : | kg. | 10\% | - |
| 40093100 | -- Without fittings | kg. | 10\% | - |
| 40093200 | -- With fittings <br> - Reinforced or otherwise combined with other materials : | kg. | 10\% | - |
| 40094100 | -- Without fittings | kg. | 10\% | - |
| 40094200 | -- With fittings | kg. | 10\% | - |
| 4010 | Conveyor or transmission belts or belting of vulcanised rubber <br> - Conveyor belts or belting : |  |  |  |
| 401011 | -- Reinforced only with metal : |  |  |  |
| 40101110 | --- Where the rubber compound content is less than $25 \%$ by weight | kg. | 10\% | - |
| 40101190 | --- Other | kg. | 10\% | - |
| 401012 | -- Reinforced only with textile materials : |  |  |  |
| 40101210 | --- Where the rubber compound content is less than $25 \%$ by weight | kg. | 10\% | - |
| 40101290 | --- Other | kg. | 10\% | - |
| 401019 | -- Other : |  |  |  |
| 40101910 | --- Where the rubber compound content is less than $25 \%$ by weight | kg. | 10\% | - |
| 40101990 | --- Other <br> - Transmission belts or belting : | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 401031 |  | Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm : |  |  |  |
| 40103110 |  | Where the rubber compound content is less than $25 \%$ by weight | kg. | 10\% | - |
| 40103190 | --- | Other | kg. | 10\% | - |
| 401032 | -- | Endless transmission belts of trapezoidal cross- section (V-belts), other than $V$-ribb of an outside circumference exceeding 60 cm but not exceeding 180 cm : |  |  |  |
| 40103210 | --- | Where the rubber compound content is less than $25 \%$ by weight | kg. | 10\% | - |
| 40103290 | --- | Other | kg. | 10\% | - |
| 401033 | -- | Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an out circumference exceeding 180 cm but not exceeding 240 cm : |  |  |  |
| 40103310 | --- | Where the rubber compound content is less than $25 \%$ by weight | kg. | 10\% | - |
| 40103390 | --- | Other | kg. | 10\% | - |
| 401034 | -- | Endless transmission belts of trapezoidal section (V-belts), other than $V$-ribbed, of on outside circumference exceeding 180 cm b not exceeding 240 cm : |  |  |  |
| 40103410 | --- | Where the rubber compound content is less than $25 \%$ by weight | kg. | 10\% | - |
| 40103490 | --- | Other | kg. | 10\% | - |
| 401035 | -- | Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm : |  |  |  |
| 40103510 | --- | Where the rubber compound content is less than $25 \%$ by weight | kg. | 10\% | - |
| 40103590 | --- | Other | kg. | 10\% | - |
| 401036 | -- | Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm : |  |  |  |
| 40103610 | --- | Where the rubber compound content is less than $25 \%$ by weight | kg. | 10\% | - |
| 40103690 | --- | Other | kg. | 10\% | - |
| 401039 | --- | Other : <br> Where the rubber compound content is less than $25 \%$ by weight : |  |  |  |
| 40103911 | ---- | Endless flat belt | kg. | 10\% | - |
| 40103912 | ---- | Ply belting | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 40103919 | ---- Other <br> --- Other: | kg. | 10\% | - |
| 40103991 | ---- Endless flat belt | kg. | 10\% | - |
| 40103992 | ---- Ply belting | kg. | 10\% | - |
| 40103999 | ---- Other | kg. | 10\% | - |
| 4011 | New pneumatic tyres, of rubber |  |  |  |
| 401110 | - Of a kind used on motor cars (including station wagons and racing cars) : |  |  |  |
| 40111010 | -- Radials | u | 15\% | - |
| 40111090 | --- Other | u | 10\% | - |
| 401120 | - Of a kind used on buses or lorries |  |  |  |
| 40112010 | --- Radials | u | 15\% | - |
| 40112090 | --- Other | u | 10\% | - |
| 40113000 | - Of a kind used on aircraft | u | 3\% | - |
| 401140 | - Of a kind used on motor cycles : |  |  |  |
| 40114010 | --- For motor cycles | u | 10\% | - |
| 40114020 | --- For motor scooters | u | 10\% | - |
| 40114090 | --- Other | u | 10\% | - |
| 401150 | - Of a kind used on bicycles |  |  |  |
| 40115010 | --- Multi-cellular polyurethane (MCP) tubeless tyres | u | 10\% | - |
| 40115090 | --- Other | u | 10\% | - |
| 40117000 | - Of a kind used on agricultural or forestry vehicles and machines | u | 10\% | - |
| 40118000 | - Of a kind used on construction, mining or industrial handling vehicles and machines | u | 10\% | - |
| 40119000 | - Other | u | 10\% | - |
| 4012 | Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre treads and tyre flaps, of rubber - Retreaded tyres : |  |  |  |
| 40121100 | -- Of a kind used on motor cars (including station wagons and racing cars) | u | 10\% | - |
| 40121200 | -- Of a kind used on buses or lorries | u | 10\% | - |
| 40121300 | -- Of a kind used on aircraft | u | 10\% | - |
| 401219 | -- Other : |  |  |  |
| 40121910 | --- For two wheelers | u | 10\% | - |
| 40121990 | --- Other | u | 10\% | - |
| 401220 | - Used pneumatic tyres : |  |  |  |
| 40122010 | --- For buses, lorries and earth moving equipments including light commercial vehicles | u | 10\% | - |
| 40122020 | --- For passenger automobile vehicles, | u | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | including two wheelers, three wheelers and personal type vehicles |  |  |  |
| 40122090 | --- | Other | u | 10\% | - |
| 401290 | - | Other : |  |  |  |
| 40129010 | --- | Solid rubber tyres for motor vehicles | kg. | 10\% | - |
| 40129020 | --- | Solid rubber tyres for other vehicles | kg. | 10\% | - |
| 40129030 |  | Tyres with metal framework Tyre flaps : | kg. | 10\% | - |
| 40129041 |  | Of a kind used in two-wheeled and threewheeled motor vehicles | kg. | 10\% | - |
| 40129049 | ---- | Other | kg. | 10\% | - |
| 40129050 | --- | Tyre treads, interchangeable | kg. | 10\% | - |
| 40129090 | --- | Other | kg. | 10\% | - |
| 4013 |  | InNer TUBES, OF RUBBER |  |  |  |
| 401310 |  | Of a kind used on motor cars (including stati wagons and racing cars), buses or lorries : | on |  |  |
| 40131010 | --- | For motor cars | u | 10\% | - |
| 40131020 | -- | For lorries and buses | u | 10\% | - |
| 40132000 | - | Of a kind used on bicycles | u | 10\% | - |
| 401390 | - | Other : |  |  |  |
| 40139010 | --- | For aircraft | u | 10\% | - |
| 40139020 | --- | For motor cycle | u | 10\% | - |
| 40139030 | --- | For off the road vehicles, not elsewhere specified or included <br> For tractors : | u | 10\% | - |
| 40139041 | ---- | Rear tyres | u | 10\% | - |
| 40139049 | ---- | Other | u | 10\% | - |
| 40139050 |  | Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws | u | 10\% | - |
| 40139090 | --- | Other | u | 10\% | - |
| 4014 |  | Hygienic or pharmaceutical articles (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER |  |  |  |
| 401410 | - | Sheath contraceptives : |  |  |  |
| 40141010 | --- | Rubber contraceptives, male (condoms) | kg. | 10\% | - |
| 40141020 | --- | Rubber contraceptives, female (diaphragms), such as cervical caps | kg. | 10\% | - |
| 401490 | - | Other : |  |  |  |
| 40149010 | --- | Hot water bottles | kg. | 10\% | - |
| 40149020 | --- | Ice bags | kg. | 10\% | - |
| 40149030 |  | Feeding bottle nipples | kg. | 10\% | - |
| 40149090 | --- | Other | kg. | 10\% | - |




# RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HAND BAGS 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 this Schedule, the expression "composition leather" means only substances of the kind referred to in heading 4115.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential <br> Areas |
| (1) | (2) | (3) | (4) | (5) |
| 4101 | Raw hides and skins of bovine (including buffalo) or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentDRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT |  |  |  |
| 410120 | - Whole hides and skins, unsplit of a weight per skin not exceeding 8 kg . when simply dried, 10 kg . when dry- salted, or 16 kg . when fresh,wet-salted or otherwise preserved: |  |  |  |
| 41012010 | --- Of cow, including cow calf | kg. | Free | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 41012020 | --- Of buffalo, including buffalo calf | kg. | Free | - |
| 41012090 | --- Other | kg. | Free | - |
| 410150 | - Whole hides and skins, of a weight exceeding 16 kg . : |  |  |  |
| 41015010 | --- Of cow, including cow calf | kg. | Free | - |
| 41015020 | --- Of buffalo, including buffalo calf | kg. | Free | - |
| 41015090 | --- Other | kg. | Free | - |
| 410190 | - Other, including butts, bends and bellies: |  |  |  |
| 41019010 | --- Of cow, including cow calf | kg. | Free | - |
| 41019020 | --- Of buffalo, including buffalo calf | kg. | Free | - |
| 41019090 | --- Other | kg. | Free | - |
| 4102 | Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentdressed or further prepared), whether or NOT with wool on or split, other than those excluded by Note 1 ( c ) to this Chapter |  |  |  |
| 410210 | With wool on : |  |  |  |
| 41021010 | --- Sheep skins | kg. | Free | - |
| 41021020 | --- Pelts of baby lambs | kg. | Free | - |
| 41021030 | --- Lamb skins, other than pelts <br> - Without wool on : | kg. | Free | - |
| 410221 | -- Pickled: |  |  |  |
| 41022110 | --- Sheep skins | kg. | Free | - |
| 41022120 | -- Lamb skins | kg. | Free | - |
| 41022130 | --- Lamb pelt | kg. | Free | - |
| 410229 | -- Other : |  |  |  |
| 41022910 | --- Sheep skins | kg. | Free | - |
| 41022920 | --- Lamb skins | kg. | Free | - |
| 4103 | Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentdressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter |  |  |  |
| 41032000 | - Of reptiles | kg. | Free | - |
| 41033000 | - Of swine | kg. | Free | - |
| 41039000 | Other | kg. | Free | - |
| 4104 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 41120000 | 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 | kg. | 10\% | - |
| 4113 | 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 |  |  |  |
| 41131000 | - Of goats or kids | kg. | 10\% | - |
| 41132000 | - Of swine | kg. | 10\% | - |
| 41133000 | - Of reptiles | kg. | 10\% | - |
| 41139000 | - Other | kg. | 10\% | - |
| 4114 | Chamois (including combination chamois) <br> leather; patent leather and patent |  |  |  |
| 41141000 | LAMINATED LEATHER ; METALLISED LEATHER <br> - Chamois (including combination chamois) leather | kg. | 10\% | - |
| 411420 | - Patent leather and patent laminated leather; metallised leather : |  |  |  |
| 41142010 | --- Patent leather and patent laminated leather | kg. | 10\% | - |
| 41142020 | --- Metallised leather | kg. | 10\% | - |
| 4115 | Composition leather with a basis of leather or leather fiber, 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 |  |  |  |
| 41151000 | - Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls | kg. | 10\% | - |
| 411520 | - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles ; leather dust, powder and flour: |  |  |  |
| 41152010 | --- Cuttings of leather | kg. | 10\% | - |
| 41152090 | --- Other | kg. | 10\% | - |

## Chapter 42

## Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)

## Notes :

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. This Chapter does not cover:
(a) sterile surgical catgut or similar sterile suture materials (heading 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 (5608);
(d) articles of Chapter 64;
(e) headgear or parts thereof of Chapter 65;
(f) whips, riding-crops or 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, brassess and buckles, separately presented (generally Section XV);
(ij) strings, skins for drums or the like, or other parts of musical instruments (heading 9209);
(k) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
(l) articles of Chapter 95 (for example, toys, games, sports requisites); or
(m)buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 9606.
3. (A) In addition to the provisions of Note 2 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 or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
4. For the purposes of heading 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).

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 42010000 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material | kg. | 30\% | - |
| 4202 | Trunks, suit-cases, vanity-cases, executivecases, brief-cases, schoolsatchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulatedfoodor beverages bags, tollet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobaccopouches, tool bags, sports bags, bottleCases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper <br> Trunkls, suit-cases, vanity-cases, executivecases, brief-cases, school satchels and similar containers : |  |  |  |
| 420211 | -- With outer surface of leather or of composition leather: |  |  |  |
| 42021110 | --- Travel goods (trunks, suit-cases, sports bags and other similar items ) of leather | u | 15\% | - |
| 42021120 | --- Toilet-bags and cases, of leather | u | 15\% | - |
| 42021130 | --- Satchels | u | 15\% | - |
| 42021140 | --- Brief-cases | u | 15\% | - |
| 42021150 | Executive-cases | u | 15\% | - |
| 42021160 | --- Vanity-cases | u | 15\% | - |
| 42021170 | --- Attache-cases | u | 15\% |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 42021190 | --- | Other | u | 15\% | - |
| 420212 |  | With outer surface of plastic or of textile materials : |  |  |  |
| 42021210 | --- | Toilet-cases | u | 15\% | - |
| 42021220 | --- | Plastic moulded suit-cases | u | 15\% | - |
| 42021230 | --- | Plastic moulded brief-cases | u | 15\% | - |
| 42021240 | --- | Satchels | u | 15\% | - |
| 42021250 |  | Other travel-goods | u | 15\% | - |
| 42021260 | --- | Brief-cases | u | 15\% | - |
| 42021270 | --- | Executive-cases other than plastic moulded | u | 15\% | - |
| 42021280 | --- | Vanity-cases | u | 15\% | - |
| 42021290 | --- | Other | u | 15\% | - |
| 420219 | -- | Other : |  |  |  |
| 42021910 |  | Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather | u | 15\% | - |
| 42021920 | --- | Toilet-cases | u | 15\% | - |
| 42021930 | --- | Satchels | u | 15\% | - |
| 42021940 | --- | Brief-cases (other than plastic moulded) | u | 15\% | - |
| 42021950 | --- | Executive-cases | u | 15\% | - |
| 42021960 | --- | Vanity-cases | u | 15\% | - |
| 42021990 |  | Other <br> Hand-bags, whether or not with shoulder strap, including those without handle : | u | 15\% | - |
| 420221 |  | With outer surface of leather or of composition leather: |  |  |  |
| 42022110 | --- | Hand-bags for ladies | u | 15\% | - |
| 42022120 | --- | Vanity-bags | u | 15\% | - |
| 42022190 | --- | Other | u | 15\% | - |
| 420222 |  | With outer surface of sheeting of plastics or of textile materials : |  |  |  |
| 42022210 | --- | Hand-bags and shopping bags, of artificial plastic material | u | 15\% | - |
| 42022220 | --- | Hand-bags and shopping bags, of cotton | u | 15\% | - |
| 42022230 | --- | Hand-bags and shopping bags, of Jute | u | 15\% | - |
| 42022240 | --- | Vanity-bags | u | 15\% | - |
| 42022290 | --- | Other | u | 15\% | - |
| 420229 | -- | Other : |  |  |  |
| 42022910 |  | Hand bags of other materials excluding wicker-work or basket work | u | 15\% | - |
| 42022990 |  | Other <br> Articles of a kind normally carried in the pocket or in the handbag : | u | 15\% | - |
| 420231 |  | With outer surface of leather or of composition leather: |  |  |  |
| 42023110 | --- | Jewellery box | u | 15\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 42023120 | --- | Wallets and purses, of leather | u | 15\% |  |
| 42023190 | --- | Other | u | 15\% | - |
| 420232 |  | With outer surface of sheeting of plastics or of textile materials: |  |  |  |
| 42023210 | --- | Jewellery box | u | 15\% | - |
| 42023290 | --- | Other | u | 15\% | - |
| 420239 | -- | Other : |  |  |  |
| 42023910 | --- | Jewellery box | u | 15\% | - |
| 42023990 |  | Other Other : | u | 15\% | - |
| 42029100 |  | With outer surface of leather or of composition leather | u | 15\% | - |
| 42029200 |  | With outer surface of sheeting of plastics or of textile materials | u | 15\% | - |
| 42029900 | -- | Other | u | 15\% | - |
| 4203 |  | Articles of apparel and clothing accessories, of leather or of composition leather |  |  |  |
| 420310 |  | Articles of apparel: |  |  |  |
| 42031010 | --- | Jackets and jerseys | kg. | 10\% | - |
| 42031090 | --- | Other <br> Gloves, mittens and mitts: | kg. | 10\% | - |
| 420321 | -- | Specially designed for use in sports: |  |  |  |
| 42032110 | --- | Gloves | kg. | 10\% | - |
| 42032120 | --- | Mittens and mitts | kg. | 10\% | - |
| 420329 | -- | Other : |  |  |  |
| 42032910 |  | Gloves for use in industry | kg. | 10\% | - |
| 42032920 | --- | Other gloves | kg. | 10\% | - |
| 42032930 | --- | Mittens and mitts | kg. | 10\% | - |
| 42033000 | - | Belts and bandoliers | kg. | 10\% | - |
| 420340 |  | Other clothing accessories : |  |  |  |
| 42034010 | --- | Aprons | kg. | 10\% | - |
| 42034020 | --- | Semi-chrome grain garments | kg. | 10\% | - |
| 42034090 | --- | Other | kg. | 10\% | - |
| 4204 |  | Omitted |  |  |  |
| 4205 |  | Other articles of leather or of composition leather |  |  |  |
| 420500 |  | Other articles of leather or of composition leather: <br> Straps other than for machinery or harness : |  |  |  |
| 42050011 | -- | Welt | kg. | 10\% | - |
| 42050019 | ---- | Other | kg. | 10\% | - |

## SECTION-VIII

## CHAPTER-42

| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 42050020 |  | Leather sofa cover | kg. | 10\% |  |
| 42050090 | --- | Other | kg. | 10\% | - |
| 4206 |  | Articles of gut (o gut), of goldbeater' of tendons |  |  |  |
| 42060010 | --- | For rackets | kg. | 10\% | - |
| 42060090 | --- | Other | kg. | 10\% | - |

## Chapter 43

## Furskins and artificial fur; manufactures thereof

## Notes :

1. Throughout this Schedule reference 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 furskin 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 furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 4303 or 4304 , as the case may be.
5. Throughout this Schedule, the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001).

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential <br> Areas |
| (1) | (2) | (3) | (4) | (5) |
| 4301 | 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 |  |  |  |
| 43011000 | - Of mink, whole, with or without head, tail or paws | u | 15\% | - |
| 43013000 | - 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 | u | Free | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 43016000 | - Of fox, whole, with or without head, tail or paws | u | 15\% | - |
| 43018000 | - Other furskins, whole, with or without head, tail or paws | u | 15\% | - |
| 43019000 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | kg. | 15\% | - |
| 4302 | 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 <br> - Whole skins, with or without head, tail or paws, not assembled: |  |  |  |
| 43021100 | -- Of mink | u | 10\% | - |
| 430219 | -- Other: |  |  |  |
| 43021910 | --- Calf skins, with hair on, tanned or dressed | u | 10\% | - |
| 43021920 | --- Hides or skins of other bovine and equine animals with hair on, tanned or dressed | u | 10\% | - |
| 43021930 | --- Goat (Common) and kid skins with hair on, tanned or dressed | u | 10\% | - |
| 43021940 | --- Tiger-cat skins | u | 10\% | - |
| 43021990 | --- Hides and skins of oher animals with hair on, tanned or dressed | u | 10\% | - |
| 43022000 | - Heads, tails, paws and other pieces or cuttings, not assembled | kg. | 10\% | - |
| 43023000 | - Whole skins and pieces or cuttings thereof, assembled | kg. | 10\% | - |
| 4303 | Articles of apparel, clothing accessories and other articles of furskin |  |  |  |
| 430310 | - Articles of apparel and clothing accessories: |  |  |  |
| 43031010 | --- Of wild animals covered under the Wild Life (Protection) Act, 1972 | kg. | 10\% | - |
| 43031020 | --- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 43031010 | kg. | 10\% | - |
| 43031090 | --- Other | kg. | 10\% | - |
| 430390 | - Other: |  |  |  |
| 43039010 | --- Of wild animals covered under the Wild Life (Protection) Act, 1972 | kg. | 10\% | - |
| 43039020 | --- Of animals covered under Convention on International Trade of Endangered Species | kg. | 10\% | - |

## CHAPTER-43

| (1) | (2) | (3) | (4) | (5) |
| :--- | :--- | :--- | :--- | :--- |
|  | (CITES), other than those of Tariff Item <br> $430390 ~$ 0 |  |  |  |

# SECTION IX <br> WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURERS OF STRAW, OF ESPARTO OR OF OTHER PLATING MATERIALS; BASKETWARE AND WICKERWORK 

## Chapter 44 <br> 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 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;
(1) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' 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, luminaires 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, and monopods, bipods, tripods and similar articles) 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.

## SECTION-IX

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.

## Sub-heading Notes :

1. For the purposes of sub-heading 440131 , the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding $3 \%$ by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm .
2. For the purposes of sub-heading 440132 , the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding $3 \%$ by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm ;
3. For the purposes of sub-heading 4407 13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of sub-heading 4407 14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

## Supplementary Notes:

1. "Marine plywood" means plywood conforming to Indian Standard Specification IS 710.
2. "Aircraft plywood" means plywood conforming to Indian Standard Specification Nos. IS 709 and IS 4859.
3. For the purposes of heading 4412, the expression "similar laminated wood" includes blockboard, laminboard and battenboard, in which the core is thick and composed of blocks, laths or battens of wood glued or otherwise joined together and surface with the outer plies and also panels in which the wooden core is replaced by other materials such as a layer of layers of particle board, fibre board, wood waste glued or otherwise joined together, asbestos or cork.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :--- | :---: | :---: | :---: | :---: |
|  |  | StandardPrefer- <br> ential <br> Areas |  |  |
| $(1)$ | $(2)$ | $(3)$ | (4) |  |

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 SIMILARFORMS

- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :

| 440111 | - | Coniferous: |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 44011110 | --- | In logs | mt | 5\% |
| 44011190 | --- | Other | mt | 5\% |
| 440112 | - | Non-coniferous: |  |  |
| 44011210 | --- | In logs | mt | 5\% |
| 44011290 | --- | Other | mt | 5\% |
|  |  | Wood in chips or particles: |  |  |
| 44012100 | -- | Coniferous | mt | 5\% |
| 44012200 | -- | Non-coniferous | mt | 5\% |
|  |  | Sawdust and wood waste and scrap, agglomerated in logs briquettes, pellets orsimilar forms: |  |  |
| 44013100 | -- | Wood pellets | mt | 5\% |
| 44013200 | -- | Wood briquettes | mt | 5\% |
| 44013900 | -- | Other | mt | 5\% |
|  |  | Sawdust and wood waste and scrap, not agglomerated |  |  |
| 44014100 | - | Sawdust | mt | 5\% |
| 44014900 | -- | Other | mt | 5\% |
| 4402 |  | Wood charcoal (including shell or nut Charcoal), whether or not agglomerated |  |  |
| 44021000 | - | Of bamboo | mt | 5\% |
| 440220 |  | Of shell or nut: |  |  |
| 44022010 | --- | Of coconut shell | mt | 5\% |
| 44022090 | --- | Other | mt | 5\% |
| 44029000 |  | Other | mt | 5\% |


| 4403 | WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED <br> - Treated with paint, stains, creosote or other preservatives: |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 44031100 | -- Coniferous | $\mathrm{m}^{3}$ | 5\% | - |
| 44031200 | -- Non-coniferous <br> - Other, coniferous: | $\mathrm{m}^{3}$ | 5\% | - |
| 440321 | -- Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more: |  |  |  |
| 44032110 | --- Saw logs and veneer logs | $\mathrm{m}^{3}$ | 5\% | - |
| 44032120 | --- Poles, pilings and posts | $\mathrm{m}^{3}$ | 5\% | - |
| 44032190 | --- Other | $\mathrm{m}^{3}$ | 5\% | - |
| 440322 | -- Of pine (Pinus spp.), other: |  |  |  |
| 44032210 | --- Saw logs and veneer logs | $\mathrm{m}^{3}$ | 5\% | - |
| 44032220 | --- Poles, pilings and posts | $\mathrm{m}^{3}$ | 5\% | - |
| 44032290 | --- Other | $\mathrm{m}^{3}$ | 5\% | - |
| 440323 | -- Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest crosssectional dimension is 15 cm or more: |  |  |  |
| 44032310 | --- Saw logs and veneer logs | $\mathrm{m}^{3}$ | 5\% | - |
| 44032320 | --- Poles, pilings and posts | $\mathrm{m}^{3}$ | 5\% | - |
| 44032390 | --- Other | $\mathrm{m}^{3}$ | 5\% | - |
| 440324 | -- Of fir (Abies spp.) and spruce (Picea spp.), other: |  |  |  |
| 44032410 | --- Saw logs and veneer logs | $\mathrm{m}^{3}$ | 5\% | - |
| 44032420 | --- Poles, pilings and posts | m | 5\% |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 44039919 | ---- Rose Wood (Dalbergea Latifolio) <br> --- Sal (Chorea robusta) Sandalwood (Santalum album) Semul (Bombax ceiba) Walnut wood (Juglans binata) Anjam (Hardwickia binata) Sisso (Dalbergia sisso) and White cedar (Dysozylum spp) and the like: | $\mathrm{m}^{3}$ | 5\% | - |
| 44039921 | ---- Sal (Chorea robusta) | $\mathrm{m}^{3}$ | 5\% |  |
| 44039922 | ---- Sandal wood (Santalum alburn) | $\mathrm{m}^{3}$ | 5\% | - |
| 44039923 | ---- Semul (Bombax ceiba) | $\mathrm{m}^{3}$ | 5\% |  |
| 44039924 | ---- Walnut wood (Juglans binata) | $\mathrm{m}^{3}$ | 5\% | - |
| 44039925 | ---- Anjam (Hardwickia binata) | $\mathrm{m}^{3}$ | 5\% | - |
| 44039927 | ---- Sissoo (Dalbergia sisso) | $\mathrm{m}^{3}$ | 5\% | - |
| 44039928 | ---- White cedar (Dysozylum malabaricum) | $\mathrm{m}^{3}$ | 5\% | - |
| 44039990 | --- Other | $\mathrm{m}^{3}$ | 5\% | - |
| 4404 | 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, suttable for the manufacture of walking sticks, umbrellas, tool handles or the like; CHIPWOOD AND THE LIKE |  |  |  |
| 44041000 | Coniferous | kg. | 10\% | - |
| $\begin{aligned} & 440420 \\ & 44042010 \end{aligned}$ | - Non-coniferous : <br> --- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool handles, split poles, piles, pickets, stakes and the like | kg. | 10\% | - |
| 44042020 | Drawn Wood | kg. | 10\% | - |
| 44042090 | Other | kg. | 10\% | - |
| 44050000 | Wood wools wood flour | kg. | 10\% | - |
| 4406 | Railway or tramway sleepers (Crossties) of wood <br> - Not impregnated: |  |  |  |
| 44061100 | -- Coniferous | kg. | 10\% | - |
| 44061200 | -- Non-coniferous <br> - Other: | kg. | 10\% | - |
| 44069100 | -- Coniferous | kg. | 10\% | - |
| 44069200 | -- Non-coniferous | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 4407 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 мM |  |  |  |
|  | Coniferous: |  |  |  |
| 44071100 | - - Of pine (Pinus spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 44071200 | -- Of fir (Abies spp.) and Spruce ( Picea spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 44071300 | -- Of S-P-F (spruce (Picea spp.), pine (Pinus spp.), and fir (Abies spp.)) | $\mathrm{m}^{3}$ | 10\% | - |
| 44071400 | -- Of Hem-fir (Western hemlock <br> (Tsugaheterophylla) and fir (Abies spp.)) | $\mathrm{m}^{3}$ | 10\% | - |
| 440719 | - Other: |  |  |  |
| 44071910 | -- Douglas fir (Pseudotsuga menziesii) | $\mathrm{m}^{3}$ | 10\% | - |
| 44071990 | - Other | $\mathrm{m}^{3}$ | 10\% | - |
|  | - Of tropical wood: |  |  |  |
| 44072100 | -- Mahogany (Swietenia spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 44072200 | -- Virola, Imbuia and balsa | $\mathrm{m}^{3}$ | 10\% | - |
| 44072300 | - Teak | $\mathrm{m}^{3}$ | 10\% | - |
| 44072500 | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | $\mathrm{m}^{3}$ | 10\% | - |
| 44072600 | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | $\mathrm{m}^{3}$ | 10\% | - |
| 44072700 | -- Sapelli | $\mathrm{m}^{3}$ | 10\% | - |
| 44072800 | Iroko | $\mathrm{m}^{3}$ | 10\% | - |
| 44072900 | -- Other | $\mathrm{m}^{3}$ | 10\% | - |
|  | - Other : |  |  |  |
| 44079100 | -- Of oak (Quercus Spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 44079200 | -- Of beech (Fagus Spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 44079300 | -- Of maple (Acer spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 44079400 | -- Of cherry (Prunus spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 44079500 | -- Of ash (Fraxinus spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 44079600 | -- Of birch (Betula spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 44079700 | - Of poplar and aspen (Populus spp.) | $\mathrm{m}^{3}$ | 10\% | - |
| 440799 | -- Other : |  |  |  |
| 44079920 | --- Willow | $\mathrm{m}^{3}$ | 10\% | - |
| 44079990 | --- Other | $\mathrm{m}^{3}$ | 10\% | - |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 44092990 | --- | skirting and other moulded boards) Other | kg. | 10\% | - |
| 4410 |  | PARTICLE BOARD, ORIENTED STRAND BOARD (OSB and similar board(For example, waferboard OF WOOD OR OTHER LIGNEOUS MATERIALS WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES Of wood: |  |  |  |
| 441011 | -- | Particle board: |  |  |  |
| 44101110 | --- | Plain particle boards | kg. | 10\% | - |
| 44101120 | --- | Insulation board and hardboard | kg. | 10\% |  |
| 44101130 | --- | Veneered particle board, not having decorative veneers on any face | kg. | 10\% | - |
| 44101190 | --- | Others | kg. | 10\% | - |
| 441012 | -- | Oriented strand board (OSB): |  |  |  |
| 44101210 | --- | Unworked or not further worked than sanded | kg. | 10\% | - |
| 44101290 | --- | Other | kg. | 10\% | - |
| 44101900 | -- | Other | kg. | 10\% | - |
| 441090 | - | Other: |  |  |  |
| 44109010 | --- | Plain particle board | kg. | 10\% | - |
| 44109020 | --- | Insulation board and hard board | kg. | 10\% | - |
| 44109030 | --- | Veneered particle board, not having decorative veneers on any face | kg. | 10\% | - |
| 44109040 | --- | Of Coir | kg. | 10\% | - |
| 44109050 | --- | Of jute fibre | kg. | 10\% | - |
| 44109090 | --- | Other | kg. | 10\% | - |
| 4411 |  | FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES Medium density fibre board (MDF): |  |  |  |
| 44111200 | -- | Of a thickness not exceeding 5mm | kg. | 10\% | - |
| 44111300 | -- | Of a thickness exceeding 5 mm but not exceeding 9 mm | kg. | 10\% | - |
| 44111400 |  | Of a thickness exceeding 9 mm Other: | kg. | 10\% | - |
| 441192 | --- | Of a density exceeding $0.8 \mathrm{gm} / \mathrm{cm}^{3}$ : <br> Not mechanically worked or surface covered: |  |  |  |
| 44119211 | ---- | Hardboard | kg. | 10\% | - |
| 44119219 | ---- | Other | kg. | 10\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.): |  |  |  |
| 44123310 | --- | Decorative plywood | $\mathrm{m}^{3}$ | 10\% | - |
| 44123320 | --- | Tea chest panels, shooks whether or not packed in sets | $\mathrm{m}^{3}$ | 10\% | - |
| 44123330 | --- | Marine and aircraft plywood | $\mathrm{m}^{3}$ | 10\% | - |
| 44123340 | --- | Cutting and trimmings of plywood of width not exceeding 5 cm | $\mathrm{m}^{3}$ | 10\% | - |
| 44123390 | --- | Other | $\mathrm{m}^{3}$ | 10\% | - |
| 441234 |  | Other, with at least one outer ply of nonconiferous wood not specified under sub-heading 4412 33: |  |  |  |
| 44123410 | --- | Decorative plywood | $\mathrm{m}^{3}$ | 10\% | - |
| 44123420 | --- | Tea chest panels, shooks whether or not packed in sets | $\mathrm{m}^{3}$ | 10\% | - |
| 44123430 | -- | Marine and aircraft plywood | $\mathrm{m}^{3}$ | 10\% | - |
| 44123440 | --- | Cutting and trimmings of plywood of width not exceeding 5 cm | $\mathrm{m}^{3}$ | 10\% | - |
| 44123490 | --- | Other | $\mathrm{m}^{3}$ | 10\% | - |
| 441239 | -- | Other, with both outer plies of coniferous wood: |  |  |  |
| 44123910 | --- | Decorative plywood | $\mathrm{m}^{3}$ | 10\% | - |
| 44123920 | --- | Tea chest panels, shooks whether or not packed in sets | $\mathrm{m}^{3}$ | 10\% | - |
| 44123930 | --- | Marine and aircraft plywood | $\mathrm{m}^{3}$ | 10\% | - |
| 44123940 | - | Cutting and trimmings of plywood of width not exceeding 5 cm | $\mathrm{m}^{3}$ | 10\% | - |
| 44123990 |  | Other <br> Laminated veneered lumber (LVL): | $\mathrm{m}^{3}$ | 10\% | - |
| 44124100 | -- | With at least one outer ply of tropical wood | $\mathrm{m}^{3}$ | 10\% | - |
| 44124200 |  | Other, with at least one outer ply of non-coniferous wood | $\mathrm{m}^{3}$ | 10\% | - |
| 44124900 |  | Other, with both outer plies of coniferous wood Blockboard, laminboard and battenboard: | $\mathrm{m}^{3}$ | 10\% | - |
| 44125100 | -- | With at least one outer ply of tropical wood | $\mathrm{m}^{3}$ | 10\% | - |
| 44125200 | -- | Other, with at least one outer ply of non-coniferous wood | $\mathrm{m}^{3}$ | 10\% | - |
| 44125900 |  | Other, with both outer plies of coniferous wood Other: | $\mathrm{m}^{3}$ | 10\% | - |
| 441291 | -- | With at least one outer ply of tropical wood: |  |  |  |
| 44129110 | --- | Decorative plywood | $\mathrm{m}^{3}$ | 10\% | - |
| 44129120 | --- | Tea chest panels, shooks whether or not packed in sets | $\mathrm{m}^{3}$ | 10\% | - |
| 44129130 | --- | Marine and aircraft plywood | $\mathrm{m}^{3}$ | 10\% | - |
| 44129140 | --- | Cutting and trimmings of plywood of width not exceeding 5 cm | $\mathrm{m}^{3}$ | 10\% | - |
| $\begin{aligned} & 44129190 \\ & 441292 \end{aligned}$ | --- | Other <br> Other, with at least one outer ply of non-coniferous wood: | $\mathrm{m}^{3}$ | 10\% | - |
| 44129210 | --- | Decorative plywood |  | 10\% | - |
| 44129220 |  | Tea chest panels, shooks whether or not packed in sets |  | 10\% | - |


| 44129230 |  | Marine and aircraft plywood | $\mathrm{m}^{3}$ | $10^{\%}$ | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 44129240 |  | Cutting and trimmings of plywood of width not exceeding 5 cm | $\mathrm{m}^{3}$ | $10 \%$ | - |
| 44129290 | --- | Other at onst outer ply of soniferous | $\mathrm{m}^{3}$ | $10 \%$ | - |
| 441299 |  | Other, with at least one outer ply of coniferous wood: |  |  |  |
| 44129910 |  | Decorative plywood | $\mathrm{m}^{3}$ | 10\% | - |
| 44129920 |  | Tea chest panels, shooks whether or not packed in sets | $\mathrm{m}^{3}$ | $10 \%$ | - |
| 44129930 | --- | Marine and aircraft plywood | $\mathrm{m}^{3}$ | $10 \%$ | - |
| 44129940 |  | Cutting and trimmings of plywood of width not exceeding 5 cm | $\mathrm{m}^{3}$ | $10 \%$ | - |
| 44129990 | --- | Other | $\mathrm{m}^{3}$ | $10^{\%}$ | - |
| 44130000 |  | Densified wood, in blocks, plates, strips, OR PROFILE SHAPES | kg. | 10\% | - |
| 4414 |  | Wooden frames for paintings, photographs, MIRRORS OR SIMILAR OBJECTS | kg. | 10\% | - |
| 44141000 | - | Of tropic wood | kg. | 10\% | - |
| 44149000 | - | Other | kg. | 10\% | - |

4415 Packing cases, boxes, Crates, drums and


|  |  | Windows, french-windows and their frames: |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 44181100 | -- | Of tropical wood | kg. | 10\% | - |
| 44181900 | -- | Other | kg. | 10\% | - |
|  | - | Doors and their frames and thresholds: |  |  |  |
| 441821 | -- | Of tropical wood: |  |  |  |
| 44182110 | --- | Flush doors | kg. | 10\% | - |
| 44182120 | --- | Frames and thresholds of flush doors | kg. | 10\% | - |
| 44182190 | --- | Other | kg. | 10\% | - |
| 441829 | -- | Other: |  |  |  |
| 44182910 | --- | Flush doors |  |  |  |
| 44182920 | --- | Frames and thresholds of flush doors | kg. | 10\% | - |
| 44182990 | --- | Other | kg. | 10\% | - |
| 44183000 | - | Posts and beams other than products of sub-heading 441881 to 441889 | kg. | 10\% | - |
| 44184000 | - | Shuttering for concerete constructional work | kg. | 10\% | - |
| 44185000 | - | Shingles and shakes | kg. | 10\% | - |
|  | - | Assembled flooring panels: |  |  |  |
| 44187300 | -- | Of bamboo or with at least the top layer (wear layer) of bamboo | kg. | 10\% | - |
| 44187400 | -- | Other, for mosaic floors | kg. | 10\% | - |
| 44187500 | -- | Other, multilayer | kg. | 10\% | - |
| 44187900 | -- | Other | kg. | 10\% | - |
|  | - | Engineered structural timber products: |  |  |  |
| 44188100 | -- | Glue-laminated timber (glulam) | kg. | 10\% | - |
| 44188200 | -- | Cross-laminated timber (CLT or X-lam) | kg. | 10\% | - |
| 44188300 | -- | I beams | kg. | 10\% | - |
| 44188900 | -- | Other | kg. | 10\% | - |
|  | - | Other: |  |  |  |
| 44189100 | -- | Of bamboo | kg. | 10\% | - |
| 44189200 | -- | Cellular wood panels | kg. | 10\% | - |
| 44189900 | -- | Other | kg. | 10\% | - |
| 4419 | - | Tableware and kitchenware, of wood Of bamboo: |  |  |  |
| 44191100 | -- | Bread boards, chopping boards and similar boards | kg. | 10\% | - |
| 44191200 | -- | Chopsticks | kg. | 10\% | - |
| 44191900 | -- | Other | kg. | 10\% | - |
| 44192000 | - | of tropical wood | kg. | 10\% | - |
| 441990 | - | Other: |  |  |  |
| 44199010 | --- | Bread boards, chopping boards and similar boards | kg. | 10\% | - |
| 44199020 | --- | Chopsticks | kg. | 10\% | - |
| 44199090 | --- | Other | kg. | 10\% | - |
| 4420 | WOOD MARQUETRY AND INLAID WOOD; CASKETSAND 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 Statuettes and other ornaments, of wood: Of tropical wood |  |  |  |  |
|  |  |  |  |  |  |
| 44201100 |  |  | kg. | 10\% | - |
| 44201900 | -- | Other | kg. | 10\% | - |
| 442090 | - | Other : |  |  |  |
| 44209010 | --- | Wood marquetry and inlaid wood | kg. | 10\% | - |


| 44209090 | --- | Other | kg. | 10\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 4421 |  | Other articles of wood |  |  |  |
| 44211000 | - | Clothes hangers | kg. | 10\% | - |
| 44212000 | - | Coffins | kg. | 10\% | - |
|  | - | Other: |  |  |  |
| 442191 | -- | Of bamboo: |  |  |  |
|  |  | Spools, cops, bobbins, sewing thread reels and the like of turned wood: |  |  |  |
| 44219111 | ---- | For cotton machinery | kg. | 10\% | - |
| 44229112 | ---- | For jute machinery | kg. | 10\% | - |
| 44239113 | ---- | For silk regenerated and synthetic fibre machinery | kg. | 10\% | - |
| 44249114 | -- | For other machinery | kg. | 10\% | - |
| 44219119 | ---- | Other | kg. | 10\% | - |
| 44219120 | --- | Wood Paving Blocks | kg. | 10\% | - |
| 44219130 | -- | Match splints | kg. | 10\% | - |
| 44219140 | --- | Pencil slats | kg. | 10\% | - |
| 44219150 | --- | Parts of wood, namely oars, paddles and rudders for ships, boats and other similarfloating structures | kg. | 10\% | - |
| 44219160 | --- | Parts of domestic decorative articles used as tableware and kitchenware | kg. | 10\% | - |
| 44219170 | --- | Articles of densified wood not included or specified elsewhere | kg. | 10\% | - |
| $44219190$ | --- | Other | kg. | 10\% | - |
| $442199$ | -- | Other: |  |  |  |
|  |  | Spools, cops, bobbins, sewing thread reels and the like of turned wood: |  |  |  |
| 44219911 | -- | For cotton machinery | kg. | 10\% | - |
| 44219912 | ---- | For jute machinery | kg. | 10\% | - |
| 44219913 | ---- | For silk regenerated and synthetic fibre machinery | kg. | 10\% | - |
| 44219914 | ---- | For other machinery | kg. | 10\% | - |
| 44219919 | -- | Other | kg. | 10\% | - |
| 44219920 | --- | Wood Paving Blocks | kg. | 10\% | - |
| 44219930 | --- | Match splints | kg. | 10\% | - |
| 44219940 | --- | Pencil slats | kg. | 10\% | - |
| 44219950 | --- | Parts of wood, namely oars, paddles and rudders for ships, boats and other similarfloating structures | kg. | 10\% | - |
| 44219960 | --- | Parts of domestic decorative articles used as tableware and kitchenware | kg. | 10\% | - |
| 44219970 | --- | Articles of densified wood not included or specified elsewhere | kg. | 10\% | - |
| 44219990 | --- | Other | kg. | 10\% | - |

## Chapter 45

## Cork and articles of cork

Note:
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).


## Chapter 46 <br> 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, rattan, 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 non-wovens, 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, luminaires 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 4601 | 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) <br> - Mats, matting and screens of vegetable materials : |  |  |  |
| 46012100 | -- Of bamboo | kg. | 10\% | - |
| 46012200 | -- Of rattan | kg. | 10\% | - |
| 46012900 | -- Other <br> - Other | kg. | 10\% | - |
| 46019200 | -- Of bamboo | kg. | 10\% | - |
| 46019300 | -- Of rattan | kg. | 10\% | - |
| 46019400 | -- Of other vegetable materials | kg. | 10\% | - |

## SECTION-IX

## CHAPTER-46



## SECTION X

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

## Chapter 47 <br> Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Note:
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 $(\mathrm{NaOH})$ at $20^{\circ} \mathrm{C}$, and for sulphite wood pulp an ash content that does not exceed $0.15 \%$ by weight.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 47010000 | Mechanical wood pulp | kg. | 5\% | - |
| 47020000 | Chemical wood pulp, dissolving grades | kg. | 5\% | - |
| 4703 | Chemical wood pulp, soda or sulphate, other than dissolving grades <br> - Unbleached : |  |  |  |
| 47031100 | -- Coniferous | kg. | 5\% | - |
| 47031900 | -- Non-coniferous <br> - Semi-bleached or bleached: | kg. | 5\% | - |
| 47032100 | -- Coniferous | kg. | 5\% | - |
| 47032900 | -- Non-coniferous | kg. | 5\% | - |
| 4704 | Chemical wood pulp, sulphite, other than dissolving grades <br> - Unbleached: |  |  |  |
| 47041100 | -- Coniferous | kg. | 5\% | - |
| 47041900 | -- Non-coniferous <br> - Semi-bleached or bleached : | kg. | 5\% | - |
| 47042100 | -- Coniferous | kg. | 5\% | - |
| 47042900 | -- Non-coniferous | kg | 5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 47050000 | Wood pulp obtained by a combination of MECHANICAL AND CHEMICAL PULPING PROCESSES | kg. | 5\% | - |
| 4706 | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material |  |  |  |
| 47061000 | - Cotton linters pulp | kg. | 5\% | - |
| 47062000 | - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard | kg. | 5\% | - |
| 47063000 | - Other, of bamboo <br> - Other : | kg. | 5\% | - |
| 47069100 | -- Mechanical | kg. | 5\% | - |
| 47069200 | -- Chemical | kg. | 5\% | - |
| 47069300 | - - Obtained by a combination of mechanical and chemical processes | kg. | 5\% | - |
| 4707 | Recovered (waste and scrap) Paper or |  |  |  |
| 47071000 | PAPERBOARD <br> - Unbleached kraft paper or paperboard or corrugated paper or paperboard | kg. | 10\% | - |
| 47072000 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | kg. | 10\% | - |
| 47073000 | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | kg. | 10\% | - |
| 47079000 | - Other, including unsorted waste and scrap | kg. | 10\% | - |

## 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 $\mathrm{m}^{2}$ ).
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) sensitised 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 consituting 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 Chaper 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 XIV or Section XV);
(o) articles of heading 9209;
(p) articles of Chapter 95 (for example, toys, games, sports requisites); or
(q) articles of Chapter 96 [for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners].
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 watermarking 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 vey lightly sized, having a surface roughness

Parker Print Surf ( 1 Mpa ) on each side exceeding 2.5 micrometres (microns), weighing not less than $40 \mathrm{~g} / \mathrm{m}^{2}$ and not more than $65 \mathrm{~g} / \mathrm{m}^{2}$ and applies only to paper:
(a) in strips or rolls of a width exceeding 28 cm ; or
(b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state
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:
(A) For paper or paperboard weighing not more than $150 \mathrm{~g} / \mathrm{m} 2$ :
(a) containing $10 \%$ or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than $80 \mathrm{~g} / \mathrm{m}^{2}$; or
2. coloured throughout the mass; or
(b) containing more than $8 \%$ ash, and
3. weighing not more than $80 \mathrm{~g} / \mathrm{m}^{2}$; or
4. 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 $2.5 \mathrm{kPa} . \mathrm{m}^{2} / \mathrm{g}$; or
(e) containing $3 \%$ ash or less, having a brightness of $60 \%$ or more and a burst index equal to or less than $2.5 \mathrm{kPa} . \mathrm{m}^{2} / \mathrm{g}$.
(B) For paper or paperboard weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ :
(a) coloured throughout the mass; or
(b) having a brightness of $60 \%$ or more, and
5. a caliper of 225 micrometres (microns) or less, or
6. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than $3 \%$; or
(c) having a brightness of less than $60 \%$, a caliper of 254 micrometres (microns) or less and an ash content more than $8 \%$.

Heading 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

## SECTION-X

classified under that one of such headings which occurs last in numerical order in this Schedule.
8. Headings 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 "wall paper 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 subsidiary to the primary use of the goods, fall in Chapter 49.

## Sub-heading Notes :

1. For the purposes of sub-headings 480411 and 4804 19, "Kraft-liner" 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 $\mathrm{g} / \mathrm{m}^{2}$ 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 $\mathrm{g} / \mathrm{m}^{2}$ | Minimum Mullen bursting strength $(\mathrm{kPa})$ |
| :---: | :---: |
| 115 | 393 |
| 125 | 417 |
| 200 | 637 |
| 300 | 824 |
| 400 | 961 |

2. For the purposes of sub-headings 480421 and 4804 29, "sack kraft paper" means machinefinished 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 $60 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $115 \mathrm{~g} / \mathrm{m}^{2}$ and meeting one of the following sets of specifications :
(a) having a Mullen burst index of not less than $3.7 \mathrm{kPa} \mathrm{m}^{2} / \mathrm{g}$ and a stretch factor of more than $4.5 \%$ in the cross direction and of more than $2 \%$ in the machine direction.
(b) having minimum for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

| Weight $\mathrm{g} / \mathrm{m}^{2}$ | Minimum tear mN |  |  |  |
| :--- | ---: | ---: | ---: | ---: |
| Machine |  |  |  |  |
| direction | Machine <br> direction plus <br> cross direction | Minium tensile $\mathrm{kN} / \mathrm{m}$ |  |  |
| Cross | Machine <br> direction | direction plus <br> 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 sub-heading 4805 11, "semi-chemical fluting paper" means paper, in rolls, of which not less than $65 \%$ by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of a mechanical and chemical pulping processes, and having a CMT 30 (corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons $/ \mathrm{g} / \mathrm{m}$ at $50 \%$ relative humidity at $23^{\circ} \mathrm{C}$.
4. Sub-heading 480512 covers paper, in rolls, made mainly of straw pulp obtained by a combination of a mechanical and chemical pulping processes, weighing $130 \mathrm{~g} / \mathrm{m}^{2}$ or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons $/ \mathrm{g} / \mathrm{m}^{2}$ at $50 \%$ relative humidity, at $23^{\circ} \mathrm{C}$.
5. Sub-headings 480524 and 480525 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 $2 \mathrm{kPa} . \mathrm{m}^{2} / \mathrm{g}$.

## SECTION-X

6. For the purposes of sub-heading 480530 , "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 $1.47 \mathrm{kPa} . \mathrm{m}^{2} / \mathrm{g}$.
7. For the purposes of sub-heading 4810 22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding $72 \mathrm{~g} / \mathrm{m}^{2}$, with a coating weight not exceeding $15 \mathrm{~g} / \mathrm{m}^{2}$ 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.
"Supplementary Notes:
Nothwithstanding anything contained in Note 12, if paper and paper products of heading 4811, 4816 or 4820 are printed with any character, name, logo, motif or format, they shall remain classified under the respective headings as long as such products are intended to be used for futher printing or writing."

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 4801 | - Newsprint, in rolls or Sheets |  |  |  |
| 480100 | - Newsprint, in rolls or sheets : |  |  |  |
| 48010010 | --- Glazed | kg. | 10\% | - |
| 48010090 | --- Other | kg. | 10\% | - |
| 4802 | Uncoated paper and paperboard, of a kind used |  |  |  |
|  | F OR WRI TING, P RINTING OR O THER GRAP HIC pURPOSES, aND NON-PERFORATED PUNCH CARD and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of heading 4801 or 4803; handmade paper and paperboard |  |  |  |
| 480210 | - Hand-made paper and paperboard : |  |  |  |
| 48021010 | --- Paper | kg. | 10\% | - |
| 48021020 | --- Paperboard | kg. | 10\% | - |
| 480220 | - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard : |  |  |  |
| 48022010 | --- Photographic base paper, uncoated | kg. | 10\% | - |
| 48022090 | --- Other | kg. | 10\% | - |
| 48024000 | - Wall paper base <br> - Other paper and paperboard, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than $10 \%$ by weight of the total fibre content consists of such fibres : | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 480254 | -- | Weighing less than $40 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |
| 48025410 | --- | India Paper | kg. | 10\% | - |
| 48025420 | --- | Litho and offset paper | kg. | 10\% | - |
| 48025430 | --- | Duplicating paper | kg. | 10\% | - |
| 48025510 | --- | Litho and offset paper | kg. | 10\% | - |
| 48025520 | --- | Drawing paper | kg. | 10\% | - |
| 48025530 | --- | Duplicating paper | kg. | 10\% | - |
| 48025540 | --- | Account book paper | kg. | 10\% | - |
| 48025550 | -- | Bank, bond and cheque paper | kg. | 10\% | - |
| 48025560 | --- | Currency note paper | kg. | 10\% | - |
| 48025570 | -- | Paper for security printing, currency paper, stamp paper | kg. | 10\% | - |
| 48025590 | --- | Other | kg. | 10\% | - |
| 480256 |  | Weighing $40 \mathrm{~g} / \mathrm{m}^{2}$ or more but not more than 150 $\mathrm{g} / \mathrm{m}^{2}$, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state : |  |  |  |
| 48025610 | --- | Litho and offset paper | kg. | 10\% | - |
| 48025620 | --- | Drawing paper | kg. | 10\% | - |
| 48025630 | --- | Duplicating paper | kg. | 10\% | - |
| 48025640 | --- | Account book paper | kg. | 10\% | - |
| 48025650 | -- | Bank, bond and cheque paper | kg. | 10\% | - |
| 48025660 | --- | Currency note paper | kg. | 10\% | - |
| 48025670 | --- | Paper for security printing, currency paper, stamp paper | kg. | 10\% | - |
| 48025690 | --- | Other | kg. | 10\% | - |
| 480257 | -- | Other, weighing $40 \mathrm{~g} / \mathrm{m}^{2}$ or more but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |
| 48025710 | --- | Litho and offset paper | kg. | 10\% | - |
| 48025720 | --- | Drawing paper | kg. | 10\% | - |
| 48025730 | --- | Duplicating paper | kg. | 10\% | - |
| 48025740 | --- | Account book paper | kg. | 10\% | - |
| 48025750 | --- | Bank, bond and cheque paper | kg. | 10\% | - |
| 48025760 | --- | Currency note paper | kg. | 10\% | - |
| 48025770 | --- | Paper for security printing, currency paper, stamp paper | kg. | 10\% | - |
| 48025790 | --- | Other | kg. | 10\% | - |
| 480258 | -- | Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |
| 48025810 | --- | Litho and offset paper | kg. | 10\% | - |
| 48025820 | --- | Drawing paper | kg. | 10\% | - |
| 48025830 | --- | Duplicating paper | kg. | 10\% | - |
| 48025840 | --- | Bank, bond and cheque paper | kg. | 10\% | - |
| 48025850 | --- | Paper for security printing, currency paper, stamp paper | kg. | 10\% | - |
| 48025890 | --- | Other | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | - 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 : |  |  |  |
| 480261 | -- In rolls : |  |  |  |
| 48026110 | --- Drawing paper | kg. | 10\% | - |
| 48026120 | --- Poster paper | kg. | 10\% | - |
| 48026130 | --- Printing paper dyed or marbled in mass | kg. | 10\% | - |
| 48026140 | --- Account book paper | kg. | 10\% | - |
| 48026150 | --- Automatic data processing machine paper | kg. | 10\% | - |
| 48026160 | --- Paper for security printing, currency paper, stamp paper | kg. | 10\% | - |
| 48026190 | Other | kg. | 10\% | - |
| 480262 | -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state : |  |  |  |
| 48026210 | --- Drawing paper | kg. | 10\% | - |
| 48026220 | --- Poster paper | kg. | 10\% | - |
| 48026230 | --- Printing paper dyed or marbled in mass | kg. | 10\% | - |
| 48026240 | --- Account book paper | kg. | 10\% | - |
| 48026250 | --- Automatic data processing machine paper | kg. | 10\% | - |
| 48026260 | --- Paper for security printing, currency paper, stamp paper | kg . | 10\% | - |
| 48026290 | - Other | kg. | 10\% | - |
| 480269 | -- Other : |  |  |  |
| 48026910 | --- Drawing paper | kg. | 10\% | - |
| 48026920 | --- Poster paper | kg. | 10\% | - |
| 48026930 | --- Printing paper dyed or marbled in mass | kg. | 10\% | - |
| 48026940 | --- Account book paper | kg. | 10\% | - |
| 48026950 | --- Automatic data processing machine paper | kg. | 10\% | - |
| 48026960 | --- Paper for security printing, currency paper, stamp paper | kg. | 10\% | - |
| 48026990 | --- Other | kg. | 10\% | - |
| 4803 | - 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, P ERF OR ATED, S URFACE-C OLOU RED, SU RFACEDECORATED OR PRINTED, IN ROLLS OR SHEETS |  |  |  |
| 480300 | - 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 |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 48030010 | --- | or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets : <br> In commercial sizerolls of a width 36 cm and above | kg. | 10\% | - |
| 48030090 | --- | Other | kg. | 10\% | - |
| 4804 | - | UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 or 4803 <br> Kraftliner : |  |  |  |
| 48041100 | -- | Unbleached | kg. | 10\% | - |
| 48041900 | - | Other <br> Sack kraft paper : | kg. | 10\% | - |
| 48042100 | -- | Unbleached | kg. | 10\% | - |
| 48042900 | -- | Other <br> Other kraft paper and paperboard weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less: | kg. | 10\% | - |
| 48043100 | -- | Unbleached | kg. | 10\% | - |
| 48043900 | -- | Other <br> Other kraft paper and paperboard weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$ : | kg. | 10\% | - |
| 48044100 | -- | Unbleached | kg. | 10\% | - |
| 48044200 | -- | Bleached uniformly throughout the mass and of which more than $95 \%$ by weight of the total fibre content consists of wood fibres obtained by a chemical process | kg. | 10\% | - |
| 48044900 | -- | Other <br> Other kraft paper and paperboard weighing $225 \mathrm{~g} / \mathrm{m}^{2}$ or more : | kg. | 10\% | - |
| 48045100 | -- | Unbleached | kg. | 10\% | - |
| 48045200 | -- | Bleached uniformly throughout the mass and of which more than $95 \%$ by weight of the total fibre content consists of wood fibres obtained by a chemical process | kg. | 10\% | - |
| 48045900 | -- | Other | kg. | 10\% | - |
| 4805 |  | Other uncoated paper and paperboard, in ROLLS OR SHEETS, NOT FURTHER WORKED OR processed than as specified in Note 3 to this Chapter <br> Fluting paper : |  |  |  |
| 48051100 | -- | Semi-chemical fluting paper | kg. | 10\% | - |
| 48051200 | -- | Straw fluting paper | kg. | 10\% | - |
| 48051900 | -- | Other | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | Testliner (recycled liner board) : |  |  |  |
| 48052400 | -- Weighing $150 \mathrm{~g} / \mathrm{m}$ or less | kg. | 10\% | - |
| 48052500 | -- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{-}$ | kg. | 10\% | - |
| -4805 3000 | - Sulphite wrapping paper | kg. | 10\% |  |
| 48054000 | - Filter paper and paperboard | kg. | 10\% |  |
| 48055000 | - Felt paper and paperboard <br> - Other: | kg. | 10\% | - |
| 48059100 | -- Weighing $150 \mathrm{~g} / \mathrm{m}^{\text {c }}$ or less | kg. | 10\% | - |
| 48059200 | -- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{4}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$ | kg. | 10\% | - |
| 48059300 | -- Weighing $225 \mathrm{~g} / \mathrm{m}^{2}$ or more | kg. | 10\% | - |
| 4806 | Vegetable parchment, greaseproof papers, TRACING PAPERS and GLasSine and other glazed transparent or translucent papers, in rolls or sheets |  |  |  |
| 48061000 | - Vegetable parchment | kg. | 10\% | - |
| 48062000 | - Greaseproof papers | kg. | 10\% |  |
| 48063000 | - Tracing papers | kg. | 10\% | - |
| 480640 | - Glassine and other glazed transparent or translucent papers : |  |  |  |
| 48064010 | --- Glassine papers | kg. | 10\% | - |
| 48064090 | --- Other | kg. | 10\% | - |
| 4807 | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surfaceCOATED OR IMPREGNATED, WHETHER OR NOT internally reinforced, in rolls or sheets |  |  |  |
| 480700 | - 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 : |  |  |  |
| 48070010 | --- Straw paper and other straw board, whether or not covered with paper other than straw paper | kg. | 10\% | - |
| 48070090 | --- Other | kg. | 10\% | - |
| 4808 | 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 4803 |  |  |  |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 48101910 | --- | Imitation art paper | kg. | 10\% | - |
| 48101920 | --- | Art paper | kg. | 10\% | - |
| 48101930 | --- | Chrome paper or paperboard | kg. | 10\% | - |
| 48101990 |  | Other <br> 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 : | kg. | 10\% | - |
| 48102200 | -- | Light-weight coated paper | kg. | 10\% | - |
| 48102900 |  | Other <br> Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes : | kg. | 10\% | - |
| 48103100 |  | 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 $150 \mathrm{~g} / \mathrm{m}^{2}$ or less | kg. | 10\% | - |
| 48103200 |  | 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 $150 \mathrm{~g} / \mathrm{m}^{2}$ | kg. | 10\% | - |
| 481039 | -- | Other : |  |  |  |
| 48103910 | -- | Insulating paper | kg. | 10\% | - |
| 48103920 | -- | Electric insulating press board | kg. | 10\% | - |
| 48103930 |  | Insulation boards (homogenous) | kg. | 10\% | - |
| 48103990 |  | Other <br> Other paper and paperboard: | kg. | 10\% | - |
| 48109200 | -- | Multi-ply | kg. | 10\% | - |
| 48109900 | -- | Other | kg. | 10\% | - |
| 4811 |  | Paper, paperboard, cellulose wadding and WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACEDECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER |  |  |  |
| 48111000 | - | THAN GOODS OF THE KIND DESCRIBED IN HEADING 4803, 4809 or 4810 <br> Tarred, bituminised or asphalted paper and paperboard <br> Gummed or adhesive paper and paperboard: | kg. | 10\% | - |
| 48114100 | -- | Self-adhesive | kg. | 10\% | - |
| 48114900 | -- | Other | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | - Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives) : |  |  |  |
| 481151 | -- Bleached weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$. |  |  |  |
| 48115110 | - - Aseptic packaging paper | kg. | 10\% | - |
| 48115190 | --- Other | kg. | 10\% | - |
| 481159 | - Other: |  |  |  |
| 48115910 | --- Aseptic packaging paper | kg. | 10\% | - |
| 48115990 | --- Other | kg. | 10\% | - |
| 48116000 | - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol | kg. | 10\% | - |
| 481190 | - Other paper, paperboard, cellulose wadding and webs of cellulose fibres : <br> --- Handmade paper and paperboard, rules, lined or squared but not otherwise printed; chromo and art paper, coated, building board of paper or pulp, impregnated; chromo board; raw base paper for sensitising, coated; surface marbled paper; leather board and imitation leather board; and matrix board : |  |  |  |
| 48119011 | ---- Handmade paper and paperboard, rules, lined or squared but not otherwise printed | kg. | 10\% | - |
| 48119012 | ---- Chromo and art paper, coated | kg. | 10\% | - |
| 48119013 | ---- Building board of paper or pulp, impregnated | kg. | 10\% | - |
| 48119014 | ---- Chromo board | kg. | 10\% | - |
| 48119015 | ---- Raw base paper for sensitising, coated | kg. | 10\% | - |
| 48119016 | ---- Surface marbled paper | kg. | 10\% | - |
| 48119017 | ---- Leather board and imitation leather board | kg. | 10\% | - |
| 48119018 | ---- Matrix board <br> --- Other: | kg. | 10\% | - |
| 48119091 | ---- Grape guard paper | kg. | 10\% | - |
| 48119093 | ---- Thermal paper for fax machines | kg. | 10\% | - |
| 48119094 | ---- Thermal paper in jumbo rolls (size 1 mt and above in width and $5,000 \mathrm{mt}$ and above in length) | kg. | 10\% | - |
| 48119099 | ---- Other | kg. | 10\% | - |
| 48120000 | Filter blocks, Slabs and plates, of paper pulp | kg. | 10\% | - |
| 4813 | Cigarette paper, whether or not cut to size OR IN THE FORM OF BOOKLETS OR TUBES |  |  |  |
| 48131000 | - In the form of booklets or tubes | kg. | 10\% | - |
| 48132000 | - In rolls of a width not exceeding 5 cm | kg. | 10\% | - |
| 481390 | - Other : |  |  |  |
| 48139010 | --- Cigarette paper in bulk, or in sheets | kg. | 10\% | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 4818 | 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, table cloths, serviettes, bed Sheets and similar household, santtary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres |  |  |  |
| 48181000 | - Toilet paper | kg. | 10\% | - |
| 48182000 | - Handkerchiefs, cleansing or facial tissues and towels | kg. | 10\% | - |
| 48183000 | Tablecloths and serviettes | kg. | 10\% | - |
| 48185000 | - Articles of apparel and clothing accessories | kg. | 10\% | - |
| 48189000 | - Other | kg. | 10\% | - |
| 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box flees, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like |  |  |  |
| 481910 | - Cartons, boxes and cases, of corrugated paper or paperboard: |  |  |  |
| 48191010 | Boxes | kg. | 10\% | - |
| 48191090 | Other | kg. | 10\% | - |
| 481920 | - Folding cartons, boxes and cases, of noncorrugated paper and paperboard: |  |  |  |
| 48192010 | --- Cartons, boxes, cases, intended for the packing of match sticks | kg. | 10\% | - |
| 48192020 | Boxes | kg. | 10\% | - |
| 48192090 | Other | kg. | 10\% | - |
| 48193000 | - Sacks and bags, having a base of a width of 40 cm or more | kg. | 10\% | - |
| 48194000 | - Other sacks and bags, including cones | kg. | 10\% | - |
| 481950 | - Other packing containers, including record sleeves |  |  |  |
| 48195010 | --- Made of corrugated paper or paperboard | kg. | 10\% | - |
| 48195090 | Other | kg. | 10\% | - |
| 48196000 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | kg. | 10\% | - |
| 4820 | Registers, account books, note books, order books, receipt books, letter pads, |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE bOOKS, blotting-PadS, BINDERS (LOOSELEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD business forms, interleaved carbon sets and OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPE RBOARD; ALBUM S F OR SAM P LES OR F OR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD |  |  |  |
| 482010 | - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles : |  |  |  |
| 48201010 | -- Registers, account books | kg. | 10\% | - |
| 48201020 | --- Letter pads | kg. | 10\% | - |
| 48201090 | --- Other | kg. | 10\% | - |
| 48202000 | - Exercise books | kg. | 10\% | - |
| 48203000 | - Binders (other than book covers), folders and file covers | kg. | 10\% | - |
| 48204000 | - Manifold business forms and interleaved carbon sets | kg. | 10\% | - |
| 48205000 | - Albums for samples or for collections | kg. | 10\% | - |
| 482090 | Other : |  |  |  |
| 48209010 | --- Blotting papers cut to size | kg. | 10\% | - |
| 48209090 | --- Other | kg. | 10\% | - |
| 4821 | Paper or paperboard labels of all kinds, whether or not printed |  |  |  |
| 482110 | Printed: |  |  |  |
| 48211010 | --- Paper tags | kg. | 10\% | - |
| 48211020 | Labels | kg. | 10\% | - |
| 48211090 | Other | kg. | 10\% | - |
| 482190 | - Other: |  |  |  |
| 48219010 | --- Labels | kg. | 10\% | - |
| 48219090 | Other | kg. | 10\% | - |
| 4822 | Bobbins, spools, cops and similar supports of PAPER PULP, PAPER OR PAPERBOARD (whether or NOT Perforated or hardened) |  |  |  |
| 48221000 | - Of a kind used for winding textile yarn | kg. | 10\% | - |
| 482290 | Other : |  |  |  |
| 48229010 | --- Paper tubes | kg. | 10\% | - |
| 48229090 | --- Other | kg. | 10\% | - |
| 4823 | OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND webs of cellulose fibers, cut to size or shape; other articles of paperpulp, paper, paperboard, |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | cellulose wadding or webs of cellulose fibers |  |  |  |
| 48232000 | - Filter paper and paperboard | kg. | 10\% | - |
| 48234000 | - Rolls, sheets and dials, printed for selfrecording apparatus <br> - Trays. dishes, plates, cups and the like, of paper or paperboard: | kg. | 10\% | - |
| 48236100 | -- Of bamboo | kg. | 10\% | - |
| 48236900 | -- Other | kg. | 10\% | - |
| 482370 | - Moulded or pressed article of paper pulp : |  |  |  |
| 48237010 | --- Paper pulp moulded trays | kg. | 10\% | - |
| 48237020 | --- Wood pulp board | kg. | 10\% | - |
| 48237030 | --- Articles made of paper mache other than artware and moulded or pressed goods of wood pulp | kg. | 10\% | - |
| 48237090 | --- Other | kg. | 10\% | - |
| 482390 | - Other: |  |  |  |
|  | --- Braille paper, cellulose in sole board or sheet; packing and wrapping paper; paper for cigarette filter tips; paper cone for loud speaker; patterns made of papers for leather footwear, leather garments and goods; patterns made of paper for articles of apparel and clothing accessories, products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, contain-ing melamine phenol or urea formaldehyde with or without curing agents or catalysts), compressed together in one or more operations; decorative laminates: |  |  |  |
| 48239011 | - Braille paper | kg. | 10\% | - |
| 48239012 | -- Cellulose in sole board or sheet | kg. | 10\% | - |
| 48239013 | ---- Packing and wrapping paper | kg. | 10\% | - |
| 48239014 | ---- Paper for cigarette filter tips | kg. | 10\% | - |
| 48239015 | ---- Paper cone for loud speaker | kg. | 10\% | - |
| 48239016 | ---- Patterns made of papers for leather footwear, leather garments and goods | kg. | 10\% | - |
| 48239017 | ---- Patterns made of paper for articles of apparel and clothing accessories | kg. | 10\% | - |
| 48239018 | ---- Products consisting of sheets of paper or paperboard, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations containing melamine, phenol or urea formaldehyde with or without curing agents or catalysts), compressed | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 48239019 |  | together in one or more operations Decorative laminates |  | 10\% | - |
|  | ---- | Pre-punched cards; monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width; typewriting paper cut to size and the like : | kg. |  |  |
| 48239021 | ---- | Pre-punched cards | kg. | 10\% | - |
| 48239022 | ---- | Monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width | kg. | 10\% | - |
| 48239023 | ---- | Typewriting paper cut to size | kg. | 10\% | - |
| 48239030 | --- | Plain or embossed seals made of paper, laminated paper or paper gaskets | kg. | 10\% | - |
| 48239090 | --- | Other | kg. | 20\% | - |

Note: Cellophane Transparent Film (also known as Cellophane Transparent paper) - Attracts ADD vide notification 94/2006-Cus. dt. 7.9.2006 Ch.39.

## CHAPTER-49

## 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, stamppostmarks, 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.

## Supplementary Notes :

For the purposes of tariff item 490700 30, "Information Technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 4901 | Printed books, brochures, leaflets and SIMILAR PRINTED MATTER, WHETHER OR NOT IN single sheets |  |  |  |
| 490110 | - In single sheets, whether or not folded: |  |  |  |
| 49011010 | --- Printed books | u | 10\% | - |
| 49011020 | --- Pamphlets, booklets, brochures, leaflets and similar printed matter <br> - Other : | u | 10\% | - |
| 49019100 | -- Dictionaries and encyclopaedias, and serial instalments thereof | u | 10\% | - |
| 49019900 | -- Other | u | 10\% | - |
| 4902 | Newspapers, Journals and periodicals, WHETHER OR NOT I LLUSTRATED OR CONTAINING advertising material |  |  |  |
| 490210 | - Appearing at least four times a week : |  |  |  |
| 49021010 | --- Newspapers | kg. | Free | - |
| 49021020 | --- Journals and periodicals | kg. | Free | - |
| 490290 | - Other : |  |  |  |
| 49029010 | --- Newspapers | kg. | Free | - |
| 49029020 | --- Journals and periodicals | kg. | Free | - |
| 4903 | - Children's picture, drawing or colouring books |  |  |  |
| 490300 | - Children's picture, drawing or colouring books : |  |  |  |
| 49030010 | Picture books | kg. | 10\% | - |
| 49030020 | --- Drawing or colouring books | kg. | 10\% | - |
| 49040000 | MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT bound or illustrated | kg. | Free | - |
| 4905 | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed |  |  |  |
| 49052000 | In book form | kg. | Free | - |
| 490590 | - Other : |  |  |  |
| 49059010 | --- Geographical, hydrological, astronomical maps or charts | kg. | Free | - |
| 49059020 | --- Globe | kg. | Free | - |
| 49059090 | --- Other | kg. | Free | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 49060000 |  | Plans and drawings for architectural, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; Photographic reproductions on sensitised paper and carbon copies of the foregoing | kg. | 10\% | - |
| 4907 |  | 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; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE |  |  |  |
| 490700 |  | 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; bank notes; cheque forms; stock, share or bond certificates and similar documents of title : |  |  |  |
| 49070010 | -- | 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 | kg. | 10\% | - |
| 49070020 | --- | Bank notes | kg. | 10\% | - |
| $49070030$ |  | Documents of title conveying the right to use Information Technology software | kg. | 10\% | - |
| 49070090 | --- | Other | kg. | 10\% | - |
| 4908 |  | Transfers (decalcomanias) |  |  |  |
| 49081000 | - | Transfers (decalcomanias), vitrifiable | kg. | 10\% | - |
| 49089000 | - | Other | kg. | 10\% | - |
| 4909 |  | Printed or illustrated postcards; Printed |  |  |  |
|  |  | CARDS BEARING PERSONAL GREETINGS, MESSAGES OR anNouncements, Whether or not illustrated, WITH OR WITHOUT ENVELOPES OR TRIMMINGS |  |  |  |
| 490900 | - | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings : |  |  |  |
| 49090010 | --- | Greeting or wedding cards | u | 10\% | - |
| 49090090 | --- | Other | u | 10\% | - |



## 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) sensitised 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;
( $i j$ ) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
(k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 4303 or 4304;
(1) articles of textile materials of heading 4201 or 4202 ;
(m) products or articles of Chapter 48 (for example, cellulose wadding);
(n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
(o) hair-nets or other headgear or parts thereof of Chapter 65;
(p) goods of Chapter 67;
(q) abrasive-coated textile material (heading 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 (Chatper 70);
(s) articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);
(t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
(u) Articles of Chapter 96 [for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners]; or
(v) articles of Chapter 97.

## SECTION-XI

## CHAPTER-50

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 materilas.

When no one textile material predominates by weight, the goods are to be classified as if consiting wholly of that one textile material whcih 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 metallised 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 classified in that Chapter;
(c) when both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
(d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
(C) The provisions of paragraphs $(A)$ and $(B)$ above apply also to the yarns referred to in Note 3,4 , 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as "twine, cordage, ropes and cables" :
(a) of silk or waste silk, measuring more than 20,000 decitex;
(b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
(c) of true hemp or flax :
(i) polished or glazed, measuring 1,429 decitex or more; or
(ii) not polished or glazed, measuring more than 20,000 decitex;
(d) of coir, consisting of three or more plies;
(e) of other vegetable fibres, measuring more than 20,000 decitex; or
(f) reinforced with metal thread.

## (B) Exceptions :

(a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
(b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
(c) silk worm gut of heading 5006, and monofilaments of Chapter 54;
(d) metallised 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 :
(a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
(i) 85 g in the case of silk, waste silk or man-made filament yarn; or
(ii) 125 g in other cases;
(b) in balls, hanks or skeins of a weight not exceeding :
(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
(iii) 500 g in other cases;
(c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
(i) 85 g in the case of silk, waste silk or man-made filament yarn; or
(ii) 125 g in other cases;
(B) Exceptions :
(a) single yarn of any textile material, except :
(i) single yarn of wool or fine animal hair, unbleached; and
(ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
(b) multiple (folded) or cabled yarn, unbleached :
(i) of silk or waste silk, however put up; or
(ii) of other textile material except wool or fine animal hair, in hanks or skeins;
(c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
(d) single, multiple (folded) or cabled yarn of any textile material :
(i) in cross-reeled hanks or skeins; or
(ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 5204, 5401 and 5508 , the expression "sewing thread" means multiple (folded) or cabled yarn :
(a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding $1,000 \mathrm{~g}$;
(b) dressed for use as sewing thread; and
(c) with a final "Z" twist.
6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in $\mathrm{cN} /$ tex (centinewtons per tex), greater than the following :
single yarn of nylon or other polyamides, or of polyesters $60 \mathrm{cN} /$ tex
multiple (folded) or cabled yarn of nylon or other polyamides,
or of polyesters ..................................................................................... $53 \mathrm{cN} / \mathrm{tex}$
single, multiple (folded) or cabled yarn of viscose rayon - $27 \mathrm{cN} /$ tex
7. For the purposes of this Section, the expression "made up" means:
(a) cut otherwise than into squares or rectangles;
(b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares; blankets);
(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other sub-clause of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
(d) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
(e) cut to size and having undergone a process of drawn thread work;
(f) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
(g) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60 :
(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression "impregnated" includes "dipped".
12. For the purposes of this Section, the expression "polyamides" includes "aramids".
13.For the purposes of this Section and, where applicable, throughout this schedule, 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 .
15. Subject to Note 1 of Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this section.

## Sub-heading Notes :

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them :
(a) Unbleached yarn

Yarn which :
(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
(ii) is of indeterminate colour ("grey yarn"), manufactured from garneted stock.

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

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

Yarn which :
(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
(iii) is obtained from silvers 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 selvedges and piece ends is not taken into consideration).
(h) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.
(The following are also regarded as printed woven fabrics:
Woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

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

The definitions at (d) to ( $h$ ) above apply, mutatis mutandis, to knitted or crocheted fabrics.
(ij) Plain weave
A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternatively 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.

# Chapter 50 <br> Silk 

| Tariff Item | Description of goods |  | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) |  | (2) |  | (3) | (4) | (5) |
| 50010000 |  | Silk-worm cocoons suitable for reeling | kg. | 30\% | - |
| 5002 |  | Raw silk (not thrown) |  |  |  |
| 500200 | - | Raw silk (not thrown) : |  |  |  |
| 50020010 | --- | Mulberry raw silk | kg. | 30\% | - |
| 50020020 | --- | Mulberry dupion silk | kg. | 30\% | - |
| 50020030 | --- | Non-mulberry silk | kg. | 30\% | - |
| 5003 |  | Silk waste (including cocoons unsuitable for |  |  |  |
| 500300 | - | reeling, yarn waste and garnetted stock) Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock): |  |  |  |
| 50030010 | --- | Mulberry silk waste | kg. | 25\% | - |
| 50031020 | --- | Tussar silk waste | kg. | 25\% | - |
| 50030030 | --- | Eri waste | kg. | 25\% | - |
| 50030040 | --- | Munga waste | kg. | 25\% | - |
| 50030090 | --- | Other | kg. | 25\% | - |
| 5004 |  | Silk yarn (other than yarn spun from silk waste) NOT PUT UP FOR RETAIL SALE |  |  |  |
| 500400 | - | Silk yarn (other than yarn spun from silk waste) not put up for retail sale : |  |  |  |
| 50040010 | --- | $100 \%$ mulberry dupion silk yarn | kg. | 25\% | - |
| 50040090 | --- | Other | kg. | 25\% | - |
| 5005 |  | Yarn spun from silk waste, not put up for retail sale |  |  |  |
| 500500 | --- | Yarn spun from silk waste, not put up for retail sale : Containing $85 \%$ or more by weight of silk waste : |  |  |  |
| 50050011 | ---- | Other than noil silk | kg. | 25\% | - |
| 50050012 | ----- | From noil silk Containing less than $85 \%$ by weight of silk : | kg. | 25\% | - |
| 50050021 | ---- | Other than noil silk | kg. | 25\% | - |
| 50050022 | ---- | From noil silk | kg. | 25\% | - |

## CHAPTER-50



## Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric
Note :
Throughout this Schedule:
(a) "wool" means the natural fibre grown by sheep or lambs;
(b) "fine animal hair" means the hair of alpaca, ilama, vicuna, (including camel 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).

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 5101 | Wool, not carded or combed : <br> - Greasy, including fleece-washed wool : |  |  |  |
| 51011100 | -- Shorn wool |  | 25\% | - |
| 51011900 | -- Other <br> - Degreased, not carbonised : | kg. | 25\% | - |
| 51012100 | -- Shorn wool |  | 30\% | - |
| 51012900 | -- Other | kg. | 25\% | - |
| 51013000 | - Carbonised | kg. | 30\% | - |
| 5102 | Fine or coarse animal hair, not Carded or combed <br> - Fine animal hair : |  |  |  |
| 510211 | -- Of Kashmir (cashmere) goats : |  |  |  |
| 51021110 | --- Marine Angora | kg. | 25\% | - |
| 51021190 | --- Other | kg. | 25\% | - |
| 510219 | -- Other |  |  |  |
| 51021910 | --- Marine Angora | kg. | 25\% | - |
| 51021990 | --- Other | kg. | 25\% | - |
| 510220 | - Coarse animal hair : |  |  |  |
| 51022010 | --- Goat hair (other than Angora) | kg. | 25\% | - |
| 51022090 | --- Other (excluding pig and boar bristles) | kg. | 25\% | - |
| 5103 | Waste of wool or of fine or coarse animal hair, including yarn waste but EXCLUDING GARNETTED STOCK |  |  |  |
| 510310 | - Noils of wool or of fine animal hair: |  |  |  |
| 51031010 | --- Noils of wool | kg. | 25\% | - |


| (1) |  | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 51031090 | --- | Other |  | 25\% |  | - |
| 510320 |  | Other waste of wool or of fine animal hair : |  |  |  |  |
| 51032010 | --- | Waste of sheep's and lamb's wool |  | 25\% |  | - |
| 51032020 | --- | Yarn waste |  |  |  | - |
| 51032090 | --- | Other |  | 25\% |  | - |
| 51033000 | - | Waste of coarse animal hair |  | 25\% |  | - |
| 5104 |  | Garnetted stock of wool or of fine or coarse animal hair |  |  |  |  |
| 510400 |  | Garnetted stock of wool or of fine or coarse animal hair : |  |  |  |  |
| 51040010 | --- | Shoddy wool |  |  |  |  |
| 51040090 | --- | Other |  |  |  | - |
| 5105 |  | Wool and fine or coarse animal hair, Carded or combed (including combed wool in fragments) |  |  |  |  |
| 51051000 |  | Carded wool <br> Wool tops and other combed wool : |  |  |  | - |
| 51052100 |  | Combed wool in fragments |  | 20\% |  | - |
| 510529 |  | Other : |  |  |  |  |
| 51052910 | --- | Wool tops |  | 20\% |  | - |
| 51052990 |  | Other <br> Fine animal hair, carded or combed : |  |  |  | - |
| 51053100 |  | Of Kashmir (cashmere) goats |  |  |  | - |
| 51053900 |  | Other |  |  |  |  |
| 51054000 | - | Coarse animal hair, carded or combed |  | 20\% |  | - |
| 5106 |  | Yarn of carded wool, not put up for retail sale |  |  |  |  |
| 510610 |  | Containing $85 \%$ or more by weight of wool |  |  |  |  |
| 51061010 | --- | Shoddy woollen yarn |  |  |  | - |
| 51061020 | --- | Munga woollen yarn |  | 20\% |  | - |
| 51061090 | --- | Other | kg. | 20\% |  | - |
| 510620 |  | Containing less than $85 \%$ by weight of wool |  |  |  |  |
| 51062010 | --- | Shoddy woollen yarn |  |  |  | - |
| 51062020 | --- | Munga woollen yarn |  |  |  | - |
| 51062090 | --- | Other |  | 20\% |  | - |
| 5107 |  | Yarn of combed wool, not put up for retail sale |  |  |  |  |
| 510710 |  | Containing $85 \%$ or more by weight of wool |  |  |  |  |
| 51071010 | --- | Worsted hosiery yarn | kg. |  |  | - |
| 51071020 | --- | Worsted knitted yarn |  | 20\% |  | - |


| (1) |  | (2) | (3) |  | (4) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 51071030 | --- | Worsted weaving yarn | kg. | 20\% |  |  |  |
| 51071040 | --- | Woollen carpet yarn | kg. | 20\% |  |  |  |
| 51071090 | --- | Other | kg. | 20\% |  |  |  |
| 510720 |  | Containing less than 8 | ol : |  |  |  |  |
| 51072010 | --- | Worsted hosiery yarn | kg. | 20\% |  |  |  |
| 51072020 | --- | Worsted knitted yarn | kg. | 20\% |  |  |  |
| 51072030 | --- | Worsted weaving yarn | kg. | 20\% |  |  |  |
| 51072040 | --- | Woollen carpet yarn | kg. | 20\% |  |  |  |
| 51072090 | --- | Other | kg. | 20\% |  |  |  |
| 5108 |  | Yarn of fine animal hat COMBED), not PUT UP FO |  |  |  |  |  |
| 51081000 | - | Carded |  | 20\% |  |  |  |
| 51082000 | - | Combed | kg. | 20\% |  |  |  |
| 5109 |  | Yarn of wool or fine up for retail sale |  |  |  |  |  |
| 510910 |  | Containing $85 \%$ or mor or of fine animal hair |  |  |  |  |  |
| 51091010 | --- | Hoisery wool | kg. | 25\% |  |  |  |
| 51091090 | --- | Other |  | 25\% |  |  |  |
| 51099000 |  | Other | kg. | 25\% |  |  |  |
| 5110 |  | Yarn of coarse animal hair (including gimped WHETHER OR NOT PUT U |  |  |  |  |  |
| 511000 |  | Yarn of coarse animal hair (including gimped whether or not put up |  |  |  |  |  |
| 51100010 | --- | Put up for retail sale |  | 25\% |  |  |  |
| 51100020 | --- | Other | kg. | 25\% |  |  |  |
| 5111 |  | Woven fabrics of car Carded fine animal h Containing 85\% or mo wool or of fine animal |  |  |  |  |  |
| 511111 | -- | Of a weight not exceed |  |  |  |  |  |
| 51111110 | --- | Unbleached | $\mathrm{m}^{2}$ | $\begin{aligned} & 25 \% \\ & \text { whic } \end{aligned}$ | er is |  |  |
| 51111120 | --- | Bleached | $\mathrm{m}^{2}$ |  | er is |  |  |
| 51111130 | --- | Dyed | $\mathrm{m}^{2}$ | $\begin{aligned} & 25 \% \\ & \text { whic } \end{aligned}$ | Rs. er is |  |  |
| 51111140 | -- | Printed | $\mathrm{m}^{2}$ | 25\% | Rs. 1 |  | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 51111190 | --- | Other | $\mathrm{m}^{2}$ | whichever is higher $25 \%$ or Rs. 135 per sq. m. whichever is higher | - |
| 511119 |  | Other |  |  |  |
| 51111910 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per sq. m. whichever is higher | - |
| 51111920 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per sq. m. whichever is higher |  |
| 51111930 | --- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per sq. m. whichever is higher |  |
| 51111940 | --- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per sq. m. whichever is higher | - |
| 51111990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per sq. m. whichever is higher | - |
| 511120 |  | Other, mixed mainly or solely with man-made filaments : |  |  |  |
| 51112010 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq. m. whichever is higher | - |
| 51112020 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq. m. whichever is higher | - |
| 51112030 | --- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq. m. whichever is higher | - |
| 51112040 | --- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq. m. whichever is higher | - |
| 51112090 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq. m. whichever is higher | - |
| 511130 |  | Other, mixed mainly or solely with man-made staple fibres : |  |  |  |
| 51113010 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. m. whichever is higher | - |
| 51113020 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. m. whichever is higher | - |
| 51113030 | --- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. m. whichever is higher | - |
| 51113040 | --- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. m. whichever is higher | - |
| 51113090 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. m. whichever is higher | - |
| 511190 | - | Other : |  |  |  |
| 51119010 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 90 per sq. m. whichever is higher | - |
| 51119020 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 90 per sq. m. whichever is higher | - |
| 51119030 |  | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 90 per sq. m. | - |




## Chapter 52

## Cotton

## Sub-heading Note:

For the purposes of sub-headings 520942 and 521142 , 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.

| Tariff Item | Description of goods |  | Unit | Rate of duty |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Standard | Preferential Areas |
| (1) |  | (2) |  | (3) |  | (4) | (5) |
| 5201 |  | Cotton, not carded or combed |  |  |  |  |
| 520100 |  | Cotton, not carded or combed : Indian cotton : |  |  |  |  |
| 52010011 | ---- | Bengal deshi |  | 25\% |  | - |
| 52010012 |  | Indian cotton of staple lengths 20.5 mm (25/32") and below (e. g. oomras, yellow picking, Assam comillas) |  |  |  | - |
| 52010013 |  | Indian cotton of staple length exceeding 20.5 mm (26/32") but not exceeding 24.5 mm (30/32") |  |  |  | - |
| 52010014 |  | Indian cotton of staple length over 24.5 mm (31/32") to 28 mm |  |  |  | - |
| 52010015 |  | Indian cotton of staple length 28.5 mm ( $14 / 32$ ") and above but below 34.5 mm |  |  |  | - |
| 52010019 |  | Indian cotton of all staple length 34.5 mm and above (112/32") |  |  |  | - |
| 52010020 | --- | Cotton, other than Indian, of all staple lengths |  |  |  | - |
| 5202 |  | Cotton waste (including yarn waste and Garnetted stock) |  |  |  |  |
| 52021000 |  | Yarn waste (including thread waste) Other : |  |  |  | - |
| 52029100 | -- | Garnetted stock |  |  |  | - |
| 52029900 | -- | Other |  |  |  |  |
| 52030000 |  | Cotton, carded or combed |  | 30\% |  | - |
| 5204 |  | Cotton sewing thread, whether or not put up for retail sale <br> Not put up for retail sale : |  |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 520411 | -- Containing $85 \%$ or more by weight of cotton : |  |  |  |
| 52041110 | --- Cotton thread, sewing,containing any synthetic staple fibre |  | 20\% | - |
| 52041120 | --- Cotton thread, darning |  | 20\% |  |
| 52041130 | --- Embroidery cotton thread |  | 20\% |  |
| 52041140 | --- Cotton sewing thread, not containing any synthetic staple fibre |  | 20\% | - |
| 52041190 | Other |  | 20\% | - |
| 52041900 | -- Other |  | 20\% | - |
| 520420 | - Put up for retail sale : |  |  |  |
| 52042010 | --- Cotton thread, sewing, containing any synthetic staple fibre |  | 20\% | - |
| 52042020 | --- Cotton thread, darning |  | 20\% | - |
| 52042030 | --- Embroidery cotton thread |  | 20\% | - |
| 52042040 | --- Cotton sewing thread, not containing any synthetic staple fibre |  |  | - |
| 52042090 | --- Other |  | 20\% | - |
| 5205 | Cotton yarn (other than sewing thread), Containing 85\% or more by weight of cotton, not put up for retall sale Single yarn, of uncombed fibres : |  |  |  |
| 520511 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) : |  |  |  |
| 52051110 | Grey |  | 20\% | - |
| 52051120 | Bleached |  | 20\% | - |
| 52051130 | --- Dyed |  | 20\% | - |
| 52051190 | --- Other |  |  | - |
| 520512 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |  |  |  |
| 52051210 | Grey |  | 20\% | - |
| 52051220 | Bleached |  | 20\% | - |
| 52051230 | --- Dyed |  |  | - |
| 52051290 | --- Other |  | 20\% | - |
| 520513 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |  |  |  |
| 52051310 | Grey |  | 20\% | - |
| 52051320 | --- Bleached |  | 20\% | - |
| 52051330 | --- Dyed |  |  | - |
| 52051390 | --- Other |  | 20\% | - |
| 520514 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 52051410 | --- | Grey |  | 20\% | - |
| 52051420 | --- | Bleached |  | 20\% | - |
| 52051430 | --- | Dyed |  | 20\% | - |
| 52051490 | --- | Other |  | 20\% | - |
| 520515 |  | Measuring less than 125 decitex (exceeding 80 metric number) : |  |  |  |
| 52051510 | --- | Grey |  | 20\% | - |
| 52051520 | --- | Bleached |  | 20\% | - |
| 52051530 | --- | Dyed |  | 20\% | - |
| 52051590 |  | Other <br> Single yarn of combed fibres : |  |  | - |
| 520521 | -- | Measuring 714.29 decitex or more (not exceeding 14 metric number) : |  |  |  |
| 52052110 | --- | Grey |  | 20\% | - |
| 52052120 | --- | Bleached |  | 20\% | - |
| 52052130 | - | Dyed |  |  | - |
| 52052190 | --- | Other |  | 20\% | - |
| 520522 |  | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |  |  |  |
| 52052210 | --- | Grey |  | 20\% | - |
| 52052220 | --- | Bleached |  | 20\% | - |
| 52052290 | --- | Other |  |  | - |
| 520523 |  | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) : |  |  |  |
| 52052310 | --- | Grey |  | 20\% | - |
| 52052320 | --- | Bleached |  | 20\% | - |
| 52052390 | --- | Other |  |  | - |
| 520524 |  | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) |  |  |  |
| 52052410 | --- | Grey |  | 20\% | - |
| 52052420 | --- | Bleached |  | 20\% | - |
| 52052490 | --- | Other |  |  | - |
| 520526 |  | Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) |  |  |  |
| 52052610 | --- | Dyed |  | 20\% | - |
| 52052620 | --- | Bleached |  | 20\% | - |
| 52052690 | --- | Other |  | 20\% | - |
| 520527 |  | Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) |  |  |  |
| 52052710 | --- | Dyed | kg. | 20\% | - |


| (1) |  | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 52052720 | --- | Bleached |  | 20\% |  |  |
| 52052790 | --- | Other |  | 20\% |  | - |
| 520528 |  | Measuring less than 83.33 decitex (exceeding 120 metric number) : |  |  |  |  |
| 52052810 | --- | Dyed |  | 20\% |  | - |
| 52052820 | --- | Bleached |  | 20\% |  |  |
| 52052890 |  | Other <br> Multiple (folded) or cabled yarn, of uncombed fibres : |  |  |  | - |
| 520531 |  | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) : |  |  |  |  |
| 52053110 | --- | Grey |  | 20\% |  |  |
| 52053120 | --- | Bleached |  | 20\% |  | - |
| 52053130 | --- | Dyed |  | 20\% |  |  |
| 52053190 | --- | Other |  |  |  | - |
| 520532 |  | 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) |  |  |  |  |
| 52053210 | --- | Grey |  | 20\% |  |  |
| 52053220 | --- | Bleached |  | 20\% |  |  |
| 52053290 | --- | Other |  | 20\% |  | - |
| 520533 |  | 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) |  |  |  |  |
| 52053310 | --- | Grey |  | 20\% |  | - |
| 52053320 | --- | Bleached |  | 20\% |  | - |
| 52053330 | --- | Dyed |  | 20\% |  | - |
| 52053390 | --- | Other |  | 20\% |  | - |
| 520534 |  | 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) |  |  |  |  |
| 52053410 | --- | Grey |  | 20\% |  | - |
| 52053420 | --- | Bleached |  | 20\% |  | - |
| 52053430 | --- | Dyed |  | 20\% |  | - |
| 52053490 | --- | Other |  |  |  | - |
| 520535 |  | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) : |  |  |  |  |
| 52053510 | --- | Grey |  | 20\% |  | - |
| 52053590 | --- | Other |  | 20\% |  |  |



| (1) | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 520548 | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) : |  |  |  |  |
| 52054810 | --- Grey |  | 20\% |  |  |
| 52054820 | Bleached |  | 20\% |  |  |
| 52054830 | --- Dyed |  | 20\% |  |  |
| 52054890 | Other |  | 20\% |  | - |
| 5206 | Cotton yarn (other than sewing thread), CONTAINing less than $\mathbf{8 5 \%}$ by weight of COTTON, NOT PUT UP FOR RETAIL SALE <br> - Single yarn, of uncombed fibres : |  |  |  |  |
| 52061100 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) |  | 20\% |  | - |
| 52061200 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | kg. | 20\% |  | - |
| 52061300 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |  | 20\% |  | - |
| 52061400 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) |  | 20\% |  | - |
| 52061500 | -- Measuring less than 125 decitex (exceeding 80 metric number) <br> - Single yarn of combed fibres : | kg. |  |  | - |
| 52062100 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number) |  | 20\% |  | - |
| 52062200 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |  | 20\% |  | - |
| 52062300 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |  |  |  | - |
| 52062400 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) |  | 20\% |  | - |
| 52062500 | -- Measuring less than 125 decitex (exceeding 80 metric number) <br> - Multiple (folded) or cabled yarn, of uncombed fibres : |  | 20\% |  | - |
| 52063100 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) |  |  |  | - |


| (1) | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 52063200 | -- 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) |  | 20\% |  | - |
| 52063300 | -- 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) |  | 20\% |  | - |
| 52063400 | -- 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) |  | 20\% |  | - |
| 52063500 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) <br> - Multiple (folded) or cabled yarn, of combed fibres |  | 20\% |  | - |
| 52064100 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) |  | 20\% |  | - |
| 52064200 | -- 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) |  | 20\% |  | - |
| 52064300 | -- 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) |  | 20\% |  | - |
| 52064400 | -- 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) |  | 20\% |  | - |
| 52064500 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) |  | 20\% |  | - |
| 5207 | Cotton yarn (other than sewing thread) put up for retail sale |  |  |  |  |
| 52071000 | Containing $85 \%$ or more by weight of cotton |  | 25\% |  | - |
| 52079000 | Other |  |  |  | - |
| 5208 | Woven fabrics of cotton, containing 85\% or more by weight of cotton, weighing not more than 200 G/m2 <br> - Unbleached: |  |  |  |  |
| 520811 | -- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ |  |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 52081110 | --- Dhoti | $\mathrm{m}^{2}$ | 25\% | - |
| 52081120 | --- Saree | $\mathrm{m}^{2}$ | 25\% | - |
| 52081130 | --- Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52081140 | --- Casement | $\mathrm{m}^{2}$ | 25\% | - |
| 52081190 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 520812 | -- Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |
| 52081210 | --- Dhoti | $\mathrm{m}^{2}$ | 25\% | - |
| 52081220 | --- Saree | $\mathrm{m}^{2}$ | 25\% | - |
| 52081230 | --- Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52081240 | --- Casement | $\mathrm{m}^{2}$ | 25\% | - |
| 52081250 | --- Sheeting(takia, leopard fabrics, other than furnishing fabrics) | $\mathrm{m}^{2}$ | 25\% | - |
| 52081260 | --- Voils | $\mathrm{m}^{2}$ | 25\% | - |
| 52081290 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 520813 | -- 3-thread or 4-thread twill, including cross twill : |  |  |  |
| 52081310 | --- Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52081320 | --- Dobby fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52081390 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 520819 | -- Other fabrics : |  |  |  |
| 52081910 | --- Dedsuti, dosuti fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52081990 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
|  | - Bleached: |  |  |  |
| 520821 | -- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |
| 52082110 | --- Dhoti | $\mathrm{m}^{2}$ | 25\% | - |
| 52082120 | --- Saree | $\mathrm{m}^{2}$ | 25\% | - |
| 52082130 | --- Casement | $\mathrm{m}^{2}$ | 25\% | - |
| 52082140 | --- Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52082150 | --- Cambrics (including madapollam and jaconet) | $\mathrm{m}^{2}$ | 25\% | - |
| 52082160 | --- Mulls (including limbric and willaya) | $\mathrm{m}^{2}$ | 25\% | - |
| 52082170 | --- Muslin (including lawn, mulmul and organdi) | $\mathrm{m}^{2}$ | 25\% | - |
| 52082180 | --- Voils (excluding leno fabrics) | $\mathrm{m}^{2}$ | 25\% | - |
| 52082190 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 520822 | -- Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{\text {' }}$ : |  |  |  |
| 52082210 | --- Dhoti | $\mathrm{m}^{2}$ | 25\% | - |
| 52082220 | --- Saree | $\mathrm{m}^{2}$ | 25\% | - |
| 52082230 | --- Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52082240 | --- Casement | $\mathrm{m}^{2}$ | 25\% | - |
| 52082250 | --- Cambrics (including madapollam and jaconet) | $\mathrm{m}^{2}$ | 25\% | - |
| 52082260 | --- Long cloth (including calico) | $\mathrm{m}^{2}$ | 25\% | - |
| 52082270 | --- Sheeting (takia and the like) | $\mathrm{m}^{2}$ | 25\% | - |
| 52082280 | --- Voils (excluding leno fabrics) | $\mathrm{m}^{2}$ | 25\% | - |
| 52082290 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |


| (1) |  | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 520823 |  | 3-thread or 4-thread twill, includingcross twill : |  |  |  |  |
| 52082310 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52082320 | --- | Parmatta fabrics (including ilesia, pocketing, Italian twill) | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52082330 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52082390 | --- | Other | $\mathrm{m}^{2}$ | 25\% |  | - |
| 520829 | -- | Other fabrics : |  |  |  |  |
| 52082910 | --- | Dhoti and saree, zari bordered | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52082920 |  | Dedsuti, dosuti fabrics, ceretonnes and osamburge | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52082990 |  | Other Dyed : | $\mathrm{m}^{2}$ | 25\% |  | - |
| 520831 |  | Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |  |
| 52083110 |  | Lungi Sarees | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083121 | ---- | Of Handloom | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083129 | ---- | Other | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083130 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083140 | --- | Casement | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083150 | --- | Cambrics (including madapollam and jaconet) | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083160 | --- | Mull (including limbric and willaya) | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083170 |  | Muslin (including lawn mulmul and organdi) of carded or combed yarn | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083180 | --- | Voils (excluding leno fabrics) | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083190 | --- | Other | $\mathrm{m}^{2}$ | 25\% |  | - |
| 520832 | -- | Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{*}$ : |  |  |  |  |
| 52083210 | --- | Lungi | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083220 | --- | Saree | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083230 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083240 | --- | Casement | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083250 | --- | Bedticking, domestic | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083260 |  | Cambrics (including madapollam and jaconet), longcloth(including calico) and voils (excluding leno fabrics) | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083270 | --- | Coating (including suiting) | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083280 |  | Furnishing fabrics( excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083290 | --- | Other | $\mathrm{m}^{2}$ | 25\% |  | - |
| 520833 |  | 3-thread or 4- thread twill, including cross twill : |  |  |  |  |
| 52083310 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083320 | --- | Coating (including suiting) | $\mathrm{m}^{2}$ | 25\% |  | - |
| 52083330 | --- | Shirting (including mazri) | $\mathrm{m}^{2}$ | 25\% |  | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 52083390 | --- | Other | $\mathrm{m}^{2}$ | 25\% |  |
| 520839 | -- | Other fabrics : |  |  |  |
| 52083910 | --- | Zari bordered sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52083990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
|  | - | Of yarn of different colours |  |  |  |
| 520841 | -- | Plain weave, weighing not more than $100 \mathrm{~g} / m$ : |  |  |  |
| 52084110 | --- | Bleeding Madras | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 9 per sq. m. whichever is higher | - |
|  | --- | Sarees |  |  |  |
| 52084121 | ---- | Of Handloom | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 9 per sq. m. whichever is higher | - |
| 52084129 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 9 per sq. m. whichever is higher | - |
| 52084130 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 9 per sq. m. whichever is higher | - |
| 52084140 | --- | Bed ticking, domestic | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 9 per sq. m. whichever is higher | - |
| 52084150 | --- | Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 9 per sq. m. whichever is higher | - |
| 52084190 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 9 per sq. m. whichever is higher | - |
| 520842 | -- | Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |
| 52084210 | -- | Bleeding Madras | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 37 per sq. m. whichever is higher |  |
| 52084220 | --- | Saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 37 per sq. m. whichever is higher |  |
| 52084230 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 37 per sq. m. whichever is higher |  |
| 52084240 | --- | Casement | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 37 per sq. m. whichever is higher |  |
| 52084250 | --- | Bed ticking, domestic | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 37 per sq. m. whichever is higher |  |
| 52084260 | --- | Furnishing fabrics, other than pile and chenille fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 37 per sq. m. whichever is higher |  |
| 52084290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 37 per sq. m. whichever is higher |  |
| 520843 |  | 3-thread or 4- thread twill, including cross twill : |  |  |  |
| 52084310 | --- | Bleading Madras | $\mathrm{m}^{2}$ | 25\% | - |
| 52084320 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52084330 | --- | Bedticking, damask | $\mathrm{m}^{2}$ | 25\% | - |
| 52084340 | --- | Flannelette | $\mathrm{m}^{2}$ | 25\% | - |
| 52084390 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |


| (1) |  | (2) | (3) | (4) (5) |
| :---: | :---: | :---: | :---: | :---: |
| 520849 | -- | Other fabrics : |  |  |
| 52084910 | --- | Zari bordered sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
|  | --- | Real Madras Handkerchiefs |  |  |
| 52084921 | --- | Of Handloom | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52084929 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52084990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 520851 | -- | Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085110 | --- | Lungi | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52805120 | --- | Saari | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085130 | --- | Shirting Fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085140 | --- | Casement | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085150 | --- | Cambrics (including madapollam and jaconet) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085160 | --- | Mull (including limbric and willaya) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085170 | --- | Muslin (including lawn mulmul and organdi) of carded or combed yarn | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085180 | --- | Voils (excluding leno fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085190 | --- | Others | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 520852 | -- | Plain weave, weighing morew than $100 \mathrm{~g} / \mathrm{m}^{2}$ | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085210 | --- | Lungi | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085220 | -- | Saari | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |


| 52085230 | --- | Shirting Fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| :---: | :---: | :---: | :---: | :---: |
| 52085240 | --- | Casement | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085250 | --- | Cambrics (including madapollam and jaconet) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085260 | --- | Mull (including limbric and willaya) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085270 | --- | Muslin (including lawn mulmul and organdi) of carded or combed yarn | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085280 | --- | Voils (excluding leno fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 52085290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 23 per sq. m. whichever is higher |
| 520859 | -- | Other fabrics : |  |  |
| 52085910 | --- | Zari bordered sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 50 per sq. m. whichever is higher |
| 52085920 | --- | Sarees, Handloom | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 50 per sq. m. whichever is higher |
| 52085990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 50 per sq. m. whichever is higher |
| 5209 | - | Woven fabrics of cotton, containing 85\% OR MORE bY WEIGHT OF COTTON, WEIGHING MORE than $200 \mathrm{G} / \mathrm{m}^{2}$ Unbleached : |  |  |
| 520911 | -- | Plain weave : |  |  |
|  | --- | Handloom : |  |  |
| 52091111 | ---- | Dhoti | $\mathrm{m}^{2}$ | 25\% |
| 52091112 | ---- | Saree | $\mathrm{m}^{2}$ | 25\% |
| 52091113 | ---- | Casement | $\mathrm{m}^{2}$ | 25\% |
| 52091114 | ---- | Sheeting (takia, leopard cloth and other than furnishing) | $\mathrm{m}^{2}$ | 25\% |
| 52091119 | ---- | Other | $\mathrm{m}^{2}$ | 25\% |
| 52091190 | --- | Other | $\mathrm{m}^{2}$ | 25\% |
| 520912 | -- | 3-thread or 4-thread twill, including cross twill : |  |  |
| 52091210 | --- | Saree | $\mathrm{m}^{2}$ | 25\% |
| 52091220 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% |
| 52091230 | --- | Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | 25\% |
| 52091240 | --- | Seersucker | $\mathrm{m}^{2}$ | 25\% |
| 52091250 | --- | Canvas, including duck - carded or combed yarn | $\mathrm{m}^{2}$ | 25\% |
| 52091260 | --- | Flannelette | $\mathrm{m}^{2}$ | 25\% |
| 52091270 | --- | Shetting (takia, leopard cloth) | $\mathrm{m}^{2}$ | 25\% |
| 52091290 | --- | Other | $\mathrm{m}^{2}$ | 25\% |
| 52091900 | -- | Other fabrics <br> Bleached : | $\mathrm{m}^{2}$ | 25\% |
| 520921 | -- | Plain weave : | $\mathrm{m}^{2}$ |  |
| 52092110 | --- | Saree | $\mathrm{m}^{2}$ | 25\% |
| 52092120 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 52092130 | --- | Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | 25\% | - |
| 52092140 | --- | Seersucker | $\mathrm{m}^{2}$ | 25\% | - |
| 52092150 | --- | Canvas (including duck) of carded or combed yarn | $\mathrm{m}^{2}$ | 25\% | - |
| 52092160 | --- | Dhoti | $\mathrm{m}^{2}$ | 25\% | - |
| 52092170 | --- | Flannellete | $\mathrm{m}^{2}$ | 25\% | - |
| 52092180 | --- | Sheeting( takia, leopardcloth) | $\mathrm{m}^{2}$ | 25\% | - |
| 52092190 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 520922 |  | 3-thread or 4-thread twill, including cross twill : |  |  |  |
| 52092210 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52092220 | --- | Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | 25\% | - |
| 52092230 | --- | Drill | $\mathrm{m}^{2}$ | 25\% | - |
| 52092290 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 520929 | -- | Other fabrics |  |  |  |
| 52092910 | --- | Dhoti and saree, zari bordered | $\mathrm{m}^{2}$ | 25\% | - |
| 52092920 |  | Dedsuti, dosuti fabrics, ceretonnes and osamburge | $\mathrm{m}^{2}$ | 25\% | - |
| 52092990 |  | Other Dyed : | $\mathrm{m}^{2}$ | 25\% | - |
| 520931 | -- | Plain weave : |  |  |  |
| 52093110 | --- | Lungi | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52093120 | --- | Saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52093130 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52093140 | --- | Furnishing fabrics(excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52093150 | --- | Seersucker | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52093160 | --- | Bedticking, domestic(other than hand dyed) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52093170 | --- | Canvas (including duck), of carded or | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52093180 | --- | Flannellete | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52093190 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 520932 | -- | 3 -thread or 4-thread twill, including cross twill : |  |  |  |
| 52093210 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 52093220 | --- | Furnishing fabrics(excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher |  |
| 52093230 | --- | Drill | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52093290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 520939 | -- | Other fabrics |  |  |  |
| 52093910 | --- | Zari bordered sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., <br> whichever is higher | - |
| 52093990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
|  | - | Of yarns of different colours |  |  |  |
| 520941 | -- | Plain weave : |  |  |  |
| 52094110 | --- | Bleeding Madras | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 32 per sq. m. whichever is higher |  |
| 52094120 | --- | Saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 32 per sq. m. whichever is higher |  |
| 52094130 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 32 per sq. m. whichever is higher |  |
| 52094140 | --- | Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 32 per sq. m. whichever is higher |  |
| 52094150 | --- | Seersucker | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 32 per sq. m. whichever is higher |  |
| 52094160 | --- | Bedticking, domestic (other than hand dyed) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 32 per sq. m. whichever is higher |  |
| 52094170 | --- | Flannelette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 32 per sq. m. whichever is higher |  |
| 52094190 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 32 per sq. m. whichever is higher |  |
| 52094200 | -- | Denim | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 25 per sq. m. whichever is higher |  |
| 520943 | -- | Other fabrics of 3-thread or 4-thread twill, including cross twill : |  |  |  |
| 52094310 | --- | Bleeding Madras | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 52094320 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 52094330 |  | Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 52094340 | --- | Coating (including suiting) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 52094390 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |


| (1) |  | (2) | (3) | (4) |
| :---: | :---: | :---: | :---: | :---: |
| 520949 | -- | Other fabrics |  |  |
| 52094910 | --- | Zari bordered sari | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher |
| 52094990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher |
|  | - | Printed : |  |  |
| 520951 | -- | Plain weave : |  |  |
|  | --- | Lungis |  |  |
| 52095111 | ---- | Of Handloom | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095119 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095120 | --- | Saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095130 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095140 | --- | Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095150 | --- | Seersucker | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095160 | --- | Bedticking, domestic | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095170 | --- | Flannelette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095190 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 520952 | -- | 3-thread or 4-thread twill, including cross twill : |  |  |
| 52095210 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095220 | --- | Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 52095290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |
| 520959 | -- | Other fabrics |  |  |
| 52095910 | --- | Zari bordered saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq. m. whichever is higher |
| 52095990 | -- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq. m. whichever is higher |
| 5210 |  | Woven fabrics of cotton, containing less THAN $85 \%$ bY WEIGHT OF COTTON, MIXED mainly or solely with man-made fibres, WEIGHING NOT MORE THAN $200 \mathrm{G} / \mathrm{M}^{2}$ Unbleached : |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 521011 | -- Plain weave : |  |  |  |
| 52101110 | --- Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52101120 | --- Saree | $\mathrm{m}^{2}$ | 25\% | - |
| 52101190 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 52101900 | -- Other fabrics | $\mathrm{m}^{2}$ | 25\% | - |
|  | - Bleached : |  |  |  |
| 521021 | -- Plain weave : |  |  |  |
| 52102110 | --- Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52102120 | --- Poplin and broad fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52102130 | --- Saree | $\mathrm{m}^{2}$ | 25\% | - |
| 52102140 | --- Shirting (including mazri) | $\mathrm{m}^{2}$ | 25\% | - |
| 52102150 | --- Voile | $\mathrm{m}^{2}$ | 25\% | - |
| 52102190 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
|  | --- Other : |  |  |  |
| 521029 | -- Other fabrics : |  |  |  |
| 52102910 | --- Dhoti and saree, zari bordered | $\mathrm{m}^{2}$ | 25\% | - |
| 52102920 | --- Dedsuti, Dosuti, ceretonnes and osamburge | $\mathrm{m}^{2}$ | 25\% | - |
| 52102990 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
|  | - Dyed : |  |  |  |
| 521031 | -- Plain weave : |  |  |  |
| 52103110 | --- Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52103120 | --- Coating (including suitings) | $\mathrm{m}^{2}$ | 25\% | - |
| 52103130 | --- Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | 25\% | - |
| 52103140 | --- Poplin and broad fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52103150 | --- Saree | $\mathrm{m}^{2}$ | 25\% | - |
| 52103160 | --- Voils | $\mathrm{m}^{2}$ | 25\% | - |
| 52103190 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 521032 | -- 3-thread or 4-thread twill, including cross twill : |  |  |  |
| 52103210 | --- Crepe fabrics including crepe checks | $\mathrm{m}^{2}$ | 25\% | - |
| 52103220 | --- Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 52103230 | --- Bedticking, damask | $\mathrm{m}^{2}$ | 25\% | - |
| 52103290 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 521039 | -- Other fabrics : |  |  |  |
| 52103910 | --- Zari bordered saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52103990 | --- Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
|  | - Of yarns of different colours : |  |  |  |
| 521041 | -- Plain weave : |  |  |  |
| 52104110 | --- Bleeding Madras | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq. m. whichever is higher | - |
| 52104120 | --- Crepe fabrics (excluding crepe checks) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq. m. whichever is higher | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 52104130 | --- | Shirting fabrics |  | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52104140 | - | Suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52104150 | --- | Poplin and broad fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52104160 | --- | Saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52104170 | --- | Voils | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52104190 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 521049 | -- | Other fabrics : |  |  |  |
| 52104910 | --- | Zari bordered saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 185 per kg., whichever is higher |  |
| 52104990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 185 per kg., whichever is higher |  |
|  | - | Printed |  |  |  |
| 521051 | -- | Plain weave : |  |  |  |
| 52105110 | --- | Shirting fabrics |  | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52105120 | --- | Casement |  | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52105130 | --- | Saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52105140 | --- | Poplin and broad fabrics |  | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52105150 | --- | Voils |  | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52105190 | --- | Other |  | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 521059 | -- | Other fabrics : |  |  |  |
| 52105910 | --- | Zari bordered saree |  | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 52105990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq. m. whichever is higher |  |
| 5211 |  | Woven fabrics of cott |  |  |  |
|  |  | $\mathbf{8 5 \%}$ by weight of cot |  |  |  |
|  |  | with man-made fibres, Unbleached : | $00 \mathrm{G} /$ |  |  |
| 521111 |  | Plain weave : |  |  |  |
| 52111110 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | 25\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 52113240 | --- | Trousers or pant fabrics (excluding jeans and crepe) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher |  |
| 52113290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher |  |
| 521139 | -- | Other fabrics : |  |  |  |
| 52113910 | --- | Zari bordered sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52113990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
|  | - | Of yarns of different colours |  |  |  |
| 521141 | -- | Plain weave : |  |  |  |
| 52114110 | --- | Bleeding Madras | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq. m. whichever is higher |  |
| 52114120 | --- | Check shirting (excluding crepe checks) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq. m. whichever is higher |  |
| 52114130 | --- | Shirting | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq. m. whichever is higher |  |
| 52114140 | --- | Suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq. m. whichever is higher |  |
| 52114150 | --- | Flannelette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq. m. whichever is higher |  |
| 52114160 | --- | Saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq. m. whichever is higher |  |
| 52114170 | --- | Parachute fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq. m. whichever is higher |  |
| 52114190 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq. m. whichever is higher |  |
| 52114200 | -- | Denim | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 521143 | -- | Other fabrics of 3-thread or 4-thread twill, including cross twill : |  |  |  |
| 52114310 | --- | Bleeding Madras | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. m. whichever is higher |  |
| 52114320 | --- | Crepe fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. m. whichever is higher |  |
| 52114330 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. m. whichever is higher |  |
| 52114340 | --- | Suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. m. whichever is higher |  |
| 52114390 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. m. whichever is higher |  |
| 521149 | -- | Other fabrics : |  |  |  |
| 52114910 | --- | Zari bordered sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 52114990 |  | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | whichever is higher |  |  |
|  |  | Printed |  |  |  |
| 521151 | -- | Plain weave : |  |  |  |
| 52115110 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 52115120 | --- | Furnishing fabrics (excluding pile and chenille fabrics) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 52115130 | --- | Flannelette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 52115140 | --- | Long cloth (chintz) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 52115150 | --- | Saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 52115190 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 521152 | -- | 3-thread or 4-thread twill, including cross twill : |  |  |  |
| 52115210 | --- | Crepe fabrics including crepe checks | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 52115220 | --- | Shirting fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 52115230 | --- | Twill, not elsewhere specified (including gaberdine) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 52115290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 521159 | -- | Other fabrics : |  |  |  |
| 52115910 | --- | Zari bordered saree | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 52115990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 18 per sq. m. whichever is higher |  |
| 5212 |  | Other woven fabrics of cotton Weighing not more than $200 \mathrm{~g} / \mathrm{m}^{*}$ : |  |  |  |
| 52121100 | -- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 52121200 | -- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 52121300 | -- | Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 52121400 | -- | Of yarns of different colours | $\mathrm{m}^{2}$ | 25\% | - |
| 52121500 | -- | Printed <br> Weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$ : | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 165 per kg., whichever is higher | - |
| 52122100 | -- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 52122200 | -- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 52122300 | -- | Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 52122400 | -- | Of yarns of different colours | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 20 per sq. m. whichever is higher | - |
| 52122500 | -- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 165 per sq.m whichever is higher |  |

## Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 5301 | Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted sтоск) |  |  |  |
| 53011000 | - Flax, raw or retted <br> - Flax, broken, scutched, hackled or otherwise processed, but not spun : | kg. | 25\% | - |
| 53012100 | -- Broken or scutched | kg. | 30\% | - |
| 53012900 | -- Other | kg. | 30\% | - |
| 53013000 | - Flax tow and waste | kg. | 30\% | - |
| 5302 | True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including |  |  |  |
| 53021000 | yarn waste and garnetted stock) <br> - True hemp, raw or retted | kg. | 30\% | - |
| 53029000 | - Other | kg. | 30\% | - |
| 5303 | 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) |  |  |  |
| 530310 | - Jute and other textile bast fibres, raw or retted : |  |  |  |
| 53031010 | --- Jute, raw or retted | kg. | 25\% | - |
| 53031090 | --- Other | kg. | 25\% | - |
| 530390 | - Other: |  |  |  |
| 53039010 | --- Jute cutting | kg. | 25\% | - |
| 53039090 | --- Other | kg. | 25\% | - |
| 5304 | Omitted |  |  |  |
| 5305 | Coconut, abaca (manila Hemp or Musa Textiles Nee), Ramie and other vegetable textile fibres, not elsewhere specified |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING Yarn waste and garneted stock) |  |  |  |
| 530500 | - | Coconut, abaca (Manila hemp or Musa textilis 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 garneted stock): |  |  |  |
| 53050010 | --- | Coir bristles fibre, coir mattress fibre, coir short fibre, coir bit fibre, decorticated coir fibre | kg. | 25\% | - |
| 53050030 | --- | Curled or machine twisted coir fibre | kg. | 25\% | - |
| 53050040 |  | Coir pith, processed in value added form like briquette, coins, neo disc, grow bags, organic manure and in loose form for use in horticulture or agriculture. | kg. | 25\% | - |
| 53050050 | --- | Of Abaca | kg. | 25\% | - |
| 53050090 | --- | Of others | kg. | 25\% | - |
| 5306 |  | Flax yarn |  |  |  |
| 530610 | - | Single : |  |  |  |
| 53061010 | --- | Put up for retail sale | kg. | 25\% | - |
| 53061090 | --- | Other | kg. | 25\% | - |
| 530620 |  | Multiple (folded) or cabled : |  |  |  |
| 53062010 |  | Put up for retail sale | kg. | 25\% | - |
| 53062090 | --- | Other | kg. | 25\% | - |
| 5307 |  | Yarn of jute or of other textile bast fibres of heading 5303 |  |  |  |
|  | - | Single : |  |  |  |
| $53071010$ | --- | Of jute | kg. | 25\% | - |
| 53071090 | --- | Other | kg. | 25\% | - |
| 53072000 | - | Multiple (folded) or cabled | kg. | 25\% | - |
| 5308 |  | Yarn of other vegetable textile fibres; Paper yarn |  |  |  |
| 530810 | - | Coir yarn : |  |  |  |
| 53081010 | --- | Baled | kg. | 25\% | - |
| 53081020 | --- | Spooled hanks | kg. | 25\% | - |
| 53081090 | --- | Other | kg. | 25\% | - |
| 53082000 | - | True hemp yarn | kg. | 25\% | - |
| 530890 | - | Other : |  |  |  |
| 53089010 | --- | Ramie yarn | kg. | 25\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 53089090 | --- | Other | kg. | 25\% | - |
| 5309 | - | Woven fabrics of flax Containing $85 \%$ or more by weight of flax : |  |  |  |
| 530911 | -- | Unbleached or bleached : |  |  |  |
| 53091110 | --- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 53091120 | --- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 530919 | -- | Other : |  |  |  |
| 53091910 | --- | Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 53091920 | --- | Printed | $\mathrm{m}^{2}$ | 25\% | - |
| 53091990 | -- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 530921 | -- | Containing less than $85 \%$ by weight of flax : Unbleached or bleached : |  |  |  |
| 53092110 | --- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 53092120 | --- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 530929 | -- | Other : |  |  |  |
| 53092910 | --- | Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 53092920 | --- | Printed | $\mathrm{m}^{2}$ | 25\% | - |
| 53092990 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 5310 |  | Woven fabrics of jute or of other textile fibres of heading 5303 |  |  |  |
| 531010 | - | Unbleached : |  |  |  |
|  | -- | Containing 100\% by weight of jute : |  |  |  |
| 53101011 | ---- | Carpet backing fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| $53101012$ | ---- | Sacking fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 53101013 | ---- | Hessian fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 53101014 | ---- | Jute canvas | $\mathrm{m}^{2}$ | 25\% | - |
| 53101019 | ---- | Other | $\mathrm{m}^{2}$ | 25\% | - |
|  | -- | Other : |  |  |  |
| 53101091 | ---- | Woven blended fabrics containing more than $50 \%$ by weight of jute | $\mathrm{m}^{2}$ | 25\% | - |
| 53101092 |  | Stranded woven fabrics of jute containing $50 \%$ or more by weight of jute | $\mathrm{m}^{2}$ | 25\% | - |
| 53101093 | ---- | Jute swim fabrics | $\mathrm{m}^{2}$ | 25\% | - |
| 53101099 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 531090 | - | Other : |  |  |  |
| 53109010 | - | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 53109020 | --- | Decorative fabrics Other : | $\mathrm{m}^{2}$ | 25\% | - |
| 53109091 | ---- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 53109092 | ---- | Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 53109093 | ---- | Printed | $\mathrm{m}^{2}$ | 25\% | - |
| 53109099 | ---- | Other | $\mathrm{m}^{2}$ | 25\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn <br> - Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn : <br> --- Of other vegetable textile fibres : |  |  |  |  |
| 531100 |  |  |  |  |  |
| 53110011 | ---- | Unbleached | $\mathrm{m}^{2}$ | 25\% |  |
| 53110012 | ---- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 53110013 | ---- | Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 53110014 | ---- | Printed | $\mathrm{m}^{2}$ | 25\% | - |
| 53110015 | ---- | Of coir including log form and geotextiles | $\mathrm{m}^{2}$ | 25\% | - |
| 53110019 | ---- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| --- Of paper yarn : |  |  |  |  |  |
| 53110021 | ---- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 53110022 | ---- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 53110023 |  | Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 53110024 | ---- | Printed | $\mathrm{m}^{2}$ | 25\% | - |
| 53110029 | ---- | Other | $\mathrm{m}^{2}$ | 25\% | - |

## Chapter 54

Man-made filaments; strip and the like

## of man-made textile materials

Notes:

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

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

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

| Tariff Item | Description of goods | Unit | Rate of duty |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Standard | Prefer ential Areas |
| (1) | (2) | (3) | (4) |  | (5) |
| 5401 | Sewing thread of man-made filaments, whether or not put up for retall sale |  |  |  |  |
| 54011000 | - Of synthetic filaments | kg. | 20\% |  | - |
| 54012000 | Of artificial filaments | kg. | 20\% |  | - |
| 5402 | Synthetic filament yarn (other than sewing thread), not put up for retall SALE, including synthetic monofilament of less than 67 decitex <br> - High tenacity yarn of nylon or other polyamides, whether or not textured : |  |  |  |  |


| (1) | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 54021110 | --- Of aramids | kg. | 20\% |  | - |
| 540219 | --- Other |  |  |  |  |
| 54021910 | - Nylon tyre yarn |  |  |  |  |
| 54021990 | --- Other | kg. | 20\% |  | - |
| 540220 | -- High tenacity yarn of polyesters, whether or not textured: |  |  |  |  |
| 54022010 | --- Of terylene dacron |  | 20\% |  | - |
| 54022090 | --- Other <br> - Textured yarn. | kg. | 20\% |  | - |
| 54023100 | -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex | kg. | 20\% |  | - |
| 54023200 | -- Of nylon or other polyamides, measuring per single yarn more than 50 tex | kg. | 20\% |  | - |
| 54023300 | -- Of polyesters | kg. |  |  | - |
| 54023400 | -- Of polypropylene | kg. | 20\% |  | - |
| 540239 | -- Other |  |  |  |  |
| 54023910 | --- Polypropylene filament yarn | kg. | 20\% |  | - |
| 54023920 | --- Acrylic filament yarn | kg. |  |  | - |
| 54023990 | --- Other <br> - Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre : | kg. | 20\% |  | - |
| 54024400 | -- Elastomeric | kg. |  |  | - |
| 54024500 | -- Other, of nylon or other polyamides | kg. |  |  | - |
| 54024600 | -- Other, of polyesters, partially oriented | kg. |  |  |  |
| 54024700 | -- Other, of polyesters | kg. |  |  | - |
| 54024800 | -- Other, of polypropylene | kg. | 20\% |  | - |
| 54024900 | -- Other <br> - Other yarn, single, with a twist exceeding 50 turns per metre : | kg. |  |  | - |
| 54025100 | -- Of nylon or other polyamides | kg. | 20\% |  | - |
| 54025200 | -- Of polyesters | kg. | 20\% |  | - |
| 54025300 | -- Of polypropylene | kg. | 20\% |  | - |
| 540259 | -- Other : |  |  |  |  |
| 54025910 | Omitted |  |  |  |  |
| 54025990 | --- Other <br> - Other yarn, multiple (folded) or cabled |  |  |  | - |
| 54026100 | -- Of nylon or other polyamides | kg. |  |  | - |
| 54026200 | -- Of polyesters | kg. | 20\% |  | - |
| 54026300 | -- Of polypropylene | kg. | 20\% |  | - |
| 540269 | -- Other: |  |  |  |  |
| 54026910 | --- Polyvinyl acetate filament yarn | kg. | 20\% |  | - |
| 54026920 | --- Polyvinyl chloride filament yarn |  |  |  | - |
| 54026930 | Omitted |  |  |  |  |


| (1) | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 54026940 | --- Acrylic filament yarn | kg. | 20\% |  |  |
| 54026950 | --- Polytetrafluoroethylene yarn | kg. | 20\% |  |  |
| 54026990 | --- Other | kg. | 20\% |  | - |
| 5403 | Artificial fllament yarn (other than sewing thread), not put for retall sale, including artificial mono flament of less than 67 decitex |  |  |  |  |
| 540310 | - High tenacity yarn of viscose rayon : |  |  |  |  |
| 54031010 | --- Viscose rayon tyre yarn - 1,233 decitex | kg. | 20\% |  | - |
| 54031020 | --- Viscose rayon tyre yarn - 1,833 decitex | kg. | 20\% |  |  |
| 54031090 | --- Other <br> - Other yarn, single : | kg. | 20\% |  | - |
| 54033100 | -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre |  | 20\% |  | - |
| 54033200 | -- Of viscose rayon, with a twist exceeding 120 turns per metre | kg. | 20\% |  | - |
| 54033300 | -- Of cellulose acetate | kg. | 20\% |  | - |
| 540339 | -- Other |  |  |  |  |
| 54033910 | --- Cuprammonium rayon | kg. | 20\% |  |  |
| 54033990 | --- Other <br> - Other yarn, multiple (folded) or cabled | kg. | 20\% |  | - |
| 540341 | -- Of viscose rayon : |  |  |  |  |
| 54034110 | --- Up to 67 decitex | kg. | 20\% |  | - |
| 54034120 | Of 83 decitex | kg. | 20\% |  | - |
| 54034130 | --- Of 111 decitex, bright | kg. | 20\% |  | - |
| 54034140 | --- Of 111 decitex, dull | kg. | 20\% |  | - |
| 54034150 | --- Of 133 decitex, bright | kg. | 20\% |  |  |
| 54034160 | --- Of 133 decitex, dull | kg. | 20\% |  | - |
| 54034170 | --- Of 167 decitex, bright |  | 20\% |  |  |
| 54034180 | --- Of 167 decitex, dull | kg. | 20\% |  | - |
| 54034190 | --- Other |  | 20\% |  | - |
| 540342 | -- Of cellulose acetate : |  |  |  |  |
| 54034210 | --- Acetate rayon filament yarn, 83 decitex | kg. | 20\% |  | - |
| 54034220 | --- Acetate rayon filament yarn, 111 decitex | kg. | 20\% |  | - |
| 54034230 | --- Acetate rayon filament yarn, 133 decitex | kg. | 20\% |  |  |
| 54034240 | --- Acetate rayon filament yarn, 167 decitex | kg . | 20\% |  | - |
| 54034250 | --- Acetate rayon filament yarn, 333 decitex | kg. | 20\% |  |  |
| 54034290 | --- Other | kg. | 20\% |  | - |
| 540349 | -- Other : |  |  |  |  |
|  | --- Cuprammonium filament yarn : |  |  |  |  |
| 54034911 | ---- Of 33 decitex |  | 20\% |  | - |
| 54034912 | ---- Of 44 decitex |  | 20\% |  | - |
| 54034913 | ---- Of 67 decitex |  |  |  | - |
| 54034914 | ---- Of 83 decitex | kg. | 20\% |  | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | -- | Unbleached |  |  |  |
| 54071011 | ---- | Parachute fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071012 | ---- | Tent fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071013 | ---- | Nylon furnishing fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071014 | ---- | Umbrella cloth panel fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071015 |  | Other nylon and polyamide fabrics (filament) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071016 | ---- | Polyester suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071019 | ---- | Other polyester fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
|  | --- | Bleached : |  |  |  |
| 54071021 | ---- | Parachute fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071022 | ---- | Tent fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071023 | ---- | Nylon furnishing fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071024 | ---- | Umbrella cloth panel fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher |  |
| 54071025 | ---- | Other nylon and polyamide fabrics of filament yarn | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071026 | ---- | Polyester suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071029 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
|  | --- | Dyed : |  |  |  |
| 54071031 | --- | Parachute fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071032 | ---- | Tent fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071033 | ---- | Nylon furnishing fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071034 | -- | Umbrella cloth panel fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071035 | ---- | Other nylon and polyamide fabrics (filament) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071036 | ---- | Polyester suitings | $\mathrm{m}^{2}$ | 25\% or Rs. 115 per kg., | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 54071039 | ---- | Other | $\mathrm{m}^{2}$ | whichever is higher $25 \%$ or Rs. 115 per kg., whichever is higher | - |
|  | --- | Printed: |  |  |  |
| 54071041 | ---- | Parachute fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071042 | ---- | Tent fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071043 | ---- | Nylon furnishing fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071044 | ---- | Umbrella cloth panel fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071045 | ---- | Other nylon and polyamide fabrics (filament) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071046 | ---- | Polyester suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071049 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
|  | --- | Other : |  |  |  |
| 54071091 | ---- | Parachute fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071092 | ---- | Tent fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071093 | ---- | Nylon furnishing fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071094 | ---- | Umbrella cloth panel fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071095 | -- | Other nylon and polyamide fabrics of filament yarn | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071096 | ---- | Polyester suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 54071099 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 115 per kg., whichever is higher | - |
| 540720 |  | Woven fabrics obtained from strip or the like : |  |  |  |
| 54072010 | --- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 54072020 | --- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 54072030 | --- | Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 54072040 | --- | Printed | $\mathrm{m}^{2}$ | 25\% | - |
| 54072090 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 540730 | - | Fabrics specified in Note 9 to Section XI | : |  |  |
| 54073010 | --- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 54073020 | --- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 54073030 | --- | Dyed | $\mathrm{m}^{2}$ | 25\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 54073040 | --- | Printed | $\mathrm{m}^{2}$ | 25\% |  |
| 54073090 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
|  |  | Other woven fabrics, containing $85 \%$ or more by weight of filaments |  |  |  |
|  |  | of nylon or other polyamides : |  |  |  |
| 540741 | -- | Unbleached or bleached : |  |  |  |
|  | --- | Unbleached : |  |  |  |
| 54074111 | ---- | Nylon brasso | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 54074112 | ---- | Nylon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 54074113 | ---- | Nylon tafetta | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 54074114 | ---- | Nylon sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 54074119 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
|  | --- | Bleached : |  |  |  |
| 54074121 | --- | Nylon brasso | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 54074122 | ---- | Nylon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 54074123 | ---- | Nylon tafetta | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 54074124 | ---- | Nylon sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 54074129 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. m. whichever is higher |  |
| 540742 | -- | Dyed: |  |  |  |
| 54074210 | --- | Nylon brasso | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 60 per sq. m. whichever is higher |  |
| 54074220 | --- | Nylon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 60 per sq. m. whichever is higher | - |
| 54074230 | --- | Nylon tafetta | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 60 per sq. m. whichever is higher |  |
| 54074240 | --- | Nylon sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 60 per sq. m. whichever is higher | - |
| 54074290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 60 per sq. m. whichever is higher | - |
| 54074300 | -- | Of yarn of different colours | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 67 per sq. m. whichever is higher | - |
| 540744 | -- | Printed: |  |  |  |
| 54074410 | --- | Nylon brasso | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 58 per sq. m. whichever is higher |  |
| 54074420 |  | Nylon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 58 per sq. m. |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 54074430 | --- | Nylon tafetta | $\mathrm{m}^{2}$ | whichever is higher $25 \%$ or Rs. 58 per sq. m. whichever is higher |  |
| 54074440 | --- | Nylon sarees, | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 58 per sq. m. whichever is higher |  |
| 54074490 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 58 per sq. m. whichever is higher | - |
|  |  | Other woven fabrics, containing $85 \%$ or more by weight of textured polyester filaments : |  |  |  |
| 540751 |  | Unbleached or bleached : Unbleached : |  |  |  |
| 54075111 | ---- | Polyester shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54075119 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
|  | --- | Bleached : |  |  |  |
| 54075121 | ---- | Polyester shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54075129 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 540752 | -- | Dyed : |  |  |  |
| 54075210 | --- | Polyester shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54075220 | --- | Polyester suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54075230 | --- | Terylene and dacron sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54075240 | --- | Polyester sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54075290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54075300 | -- | Of yarns of different colours | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 50 per sq.m. whichever is higher | - |
| 540754 | -- | Printed: |  |  |  |
| 54075410 | --- | Terylene and dacron sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 20 per sq. m.whichever is higher |  |
| 54075420 | --- | Polyester shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 20 per sq. m. whichever is higher |  |
| 54075430 | --- | Polyester sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 20 per sq. m. whichever is higher |  |
| 54075490 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 20 per sq. m. whichever is | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | whichever is higher |  |
|  |  | Bleached : |  |  |  |
| 54078121 |  | Nylon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 10 per sq.m. whichever is higher | - |
| 54078122 | ---- | Nylon sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 10 per sq.m. whichever is higher | - |
| 54078123 | ---- | Polyester shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 10 per sq.m. whichever is higher | - |
| 54078124 | ---- | Polyester suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 10 per sq.m. whichever is higher | - |
| 54078125 | ---- | Terylene and dacron sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 10 per sq.m. whichever is higher | - |
| 54078126 | ---- | Polyester dhoti | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 10 per sq.m. whichever is higher | - |
| 54078129 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 10 per sq.m. whichever is higher | - |
| 540782 | -- | Dyed : |  |  |  |
| 54078210 | --- | Nylon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 42 per sq.m. whichever is higher | - |
| 54078220 | --- | Nylon sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 42 per sq.m. whichever is higher | - |
| 54078230 | --- | Polyester shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 42 per sq.m. whichever is higher | - |
| 54078240 | --- | Polyester suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 42 per sq.m. whichever is higher | - |
| 54078250 | --- | Terylene and dacron sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 42 per sq.m. whichever is higher | - |
| 54078260 | --- | Lungies | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 42 per sq.m. whichever is higher | - |
| 54078290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 42 per sq.m. whichever is higher | - |
| 54078300 | -- | Of yarns of different colours | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 67 per sq.m. whichever is higher | - |
| 540784 | -- | Printed: |  |  |  |
| 54078410 | --- | Nylon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54078420 | --- | Nylon sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54078430 | --- | Polyester shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54078440 | --- | Polyester suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54078450 | --- | Terylene and dacron sarees | $\mathrm{m}^{2}$ | 25\% or Rs. 38 per sq.m. | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 54078460 | --- | Lungies | $\mathrm{m}^{2}$ | whichever is higher $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54078470 | --- | Polyester sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
| 54078490 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 38 per sq.m. whichever is higher | - |
|  | - | Other woven fabrics : |  |  |  |
| 540791 | -- | Unbleached or bleached : |  |  |  |
| 54079110 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq.m. whichever is higher | - |
| 54079120 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 15 per sq.m. whichever is higher | - |
| 54079200 | -- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 67 per sq.m. whichever is higher | - |
| 54079300 | -- | Of yarns of different colours | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54079400 | -- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 67 per sq.m. whichever is higher | - |
| 5408 |  | Woven fabrics of artificial filament yarn,including woven fabrics obtained from materials of heading 5405 |  |  |  |
| 54081000 |  | Woven fabrics obtained from high tenacity yarn of viscose rayon Other woven fabrics, containing $85 \%$ or more by weight of artificial filament or strip or the like : | $\mathrm{m}^{2}$ | 25\% | - |
| 540821 | -- | Unbleached or bleached : |  |  |  |
| 54082110 | --- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 54082120 | --- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 540822 | -- | Dyed : |  |  |  |
|  | --- | Fabrics of rayon: |  |  |  |
| 54082211 | ---- | Rayon crepe fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082212 | ---- | Rayon jacquards | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082213 | ---- | Rayon brocades | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082214 | ---- | Rayon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082215 | ---- | Rayon tafetta | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082216 | ---- | Rayon suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 54082217 |  | Rayon shirtings | $\mathrm{m}^{2}$ | whichever is higher $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082218 | ---- | Rayon sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082219 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082220 | -- | Fabrics of continuous filament, other than rayon | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082290 | --- | Other than rayon | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq.m. whichever is higher | - |
| 54082300 | -- | Of yarns of different colours than rayon | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 47 per sq.m. whichever is higher | - |
| 540824 |  | Printed: <br> Of rayon : |  |  |  |
| 54082411 | ---- | Rayon crepe fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
| 54082412 | ---- | Rayon jacquards | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
| 54082413 | ---- | Rayon brocades | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
| 54082414 | ---- | Rayon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
| 54082415 | -- | Rayon tafetta | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
| 54082416 | ---- | Rayon suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
| 54082417 | ---- | Rayon shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
| 54082418 | ---- | Rayon sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
| 54082419 | -- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
| 54082490 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 87 per sq.m. whichever is higher | - |
|  | - | Other woven fabrics : |  |  |  |
| 540831 | -- | Unbleached or bleached : |  |  |  |
| 54083110 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 25 per sq.m. whichever is higher | - |
| 54083120 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 25 per sq.m. whichever is higher | - |
| 540832 | -- | Dyed : |  |  |  |
| 54083211 | ----- | Fabrics of rayon : <br> Rayon brocades | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq.m. | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 54083212 | ---- | Rayon georgette | $\mathrm{m}^{2}$ | whichever is higher $25 \%$ or Rs. 44 per sq.m. whichever is higher | - |
| 54083213 | ---- | Rayon tafetta | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq.m. whichever is higher | - |
| 54083214 | ---- | Rayon suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq.m. whichever is higher | - |
| 54083215 | ---- | Rayon shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq.m. whichever is higher | - |
| 54083219 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq.m. whichever is higher | - |
| 54083290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 44 per sq.m. whichever is higher | - |
| 54083300 | -- | Of yarns of different colours | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 10 per sq.m. whichever is higher | - |
| 540834 | -- | Printed: |  |  |  |
|  | --- | Fabric of rayon : |  |  |  |
| 54083411 | ---- | Rayon crepe fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083412 | ---- | Rayon jacquards | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083413 | ---- | Rayon brocades | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083414 | ---- | Rayon georgette | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083415 | ---- | Rayon tafetta | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083416 | ---- | Rayon suitings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083417 | ---- | Rayon shirtings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083418 | ---- | Rayon sarees | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083419 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083420 | --- | Fabrics of continuous filament, other than rayon | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |
| 54083490 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 11 per sq.m. whichever is higher | - |

## Chapter 55 <br> Man-made staple fibres

## Note :

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 :
(a) length of tow exceeding 2 m ;
(b) twist less than 5 turns per metre;
(c) measuring per filament less than 67 decitex;
(d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than $100 \%$ of its length;
(e) total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 5503 or 5504.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential <br> Areas |
| (1) | (2) | (3) | (4) | (5) |
| 5501 | Synthetic fllament tow <br> - Of nylon or other polyamides: |  |  |  |
| 55011100 | -- Of aramides | kg. | 20\% | - |
| 55011900 | -- Other | kg. | 20\% | - |
| 55012000 | - Of polyesters | kg. | 20\% |  |
| 55013000 | - Acrylic or modacrylic | kg. | 20\% | - |
| 55014000 | - Of polypropylene | kg. | 20\% | - |
| 550190 | - Other : |  |  |  |
| 55019010 | --- Of polypropylene | kg. | 20\% | - |
| 55019090 | --- Other | kg. | 20\% | - |
| 5502 | Artificlal filament tow |  |  |  |
| 550210 | - Of cellulose acetate: |  |  |  |
| 55021010 | --- Viscose rayon tow | kg. | 20\% | - |
| 55021090 | --- Other | kg. | 20\% | - |
| 550290 | - Other: |  |  |  |
| 55029010 | --- Viscose rayon tow | kg. | 20\% | - |
| 55029090 | --- Other | kg. | 20\% | - |
| 5503 | Synthetic staple fibres, not CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING |  |  |  |


| (1) |  | (2) | (3) |  | (4) |  | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | - | Of nylon or other polyamides |  |  |  |  |  |
| 55031100 | -- | Of aramids | kg. |  | 20\% | - |  |
| 55031900 | -- | Other | kg. |  | 20\% | - |  |
| 55032000 | - | Of polyesters | kg. |  | 20\% | - |  |
| 55033000 |  | Acrylic or modacrylic | kg. |  | 20\% | - |  |
| 55034000 | - | Of polypropylene | kg. |  | 20\% | - |  |
| 550390 | - | Other : |  |  |  |  |  |
| 55039010 |  | Polyvinyl staple fibre | kg. |  | 20\% | - |  |
| 55039020 |  | Polyvinyl chloride staple fibre | kg. |  | 20\% | - |  |
| 55039090 | -- | Other | kg. |  | 20\% | - |  |
| 5504 |  | Artificial staple fibres, not CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING |  |  |  |  |  |
| 550410 | - | Of viscose rayon: |  |  |  |  |  |
| 55041010 |  | Obtained from wood other than bamboo | kg. | 20\% |  |  | - |
| 55041020 | --- | Obtained from bamboo | kg. | 20\% |  |  | - |
| 55041090 | -- | Other | kg. | 20\% |  |  | - |
| 550490 | - | Other : |  |  |  |  |  |
| 55049010 | --- | Acetate rayon staple fibre | kg. | 20\% |  |  | - |
| 55049020 |  | Polynosic staple fibre | kg. | 20\% |  |  | - |
| 55049030 |  | High wet modulus staple fibre | kg. | 20\% |  |  | - |
| 55049090 | --- | Other | kg. | 20\% |  |  | - |
| 5505 |  | Waste (including noils, yarn WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES |  |  |  |  |  |
| 550510 |  | Of synthetic fibers : |  |  |  |  |  |
| 55051010 |  | Of acrylic | kg. | 25\% |  |  | - |
| 55051090 | --- | Other | kg. | 25\% |  |  | - |
| 55052000 |  | Of artificial fibres | kg. | 25\% |  |  | - |
| 5506 |  | Synthetic staple fibres, carded COMBED OR OTHERWISE PROCESSED FOR SPINNING |  |  |  |  |  |
| 55061000 | - | Of nylon or other polyamides | kg. | 20\% |  |  | - |
| 55062000 |  | Of polyesters | kg. | 20\% |  |  | - |
| 55063000 | - | Acrylic or modacrylic | kg. | 20\% |  |  | - |
| 55064000 |  | Of Polypropylene | kg. | 20\% |  |  | - |
| 550690 |  | Other : |  |  |  |  |  |
| 55069010 |  | Polypropylene tops | kg. | 20\% |  |  | - |



| (1) |  | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 550941 | -- | Single yarn : |  |  |  |  |
| 55094110 | --- | Polypropylene spun yarn | kg. | 20\% |  | - |
| 55094120 | --- | Polyvinyl acetate spun yarn | kg. | 20\% |  | - |
| 55094130 | --- | Polyvinyl chloride spun yarn | kg. | 20\% |  | - |
| 55094190 | --- | Other | kg. | 20\% |  | - |
| 550942 | -- | Multiple (folded) or cabled yarn : |  |  |  |  |
| 55094210 | --- | Polypropylene spun yarn | kg. | 20\% |  | - |
| 55094220 |  | Polyvinyl acetate (PVA) spun yarn | kg. | 20\% |  | - |
| 55094230 |  | Polyvinyl chloride (PVC) spun yarn | kg. | 20\% |  | - |
| 55094290 |  | Other <br> Other yarn, of polyester staple fibres : | kg. | 20\% |  | - |
| 55095100 | -- | Mixed mainly or solely with artificial staple fibres | kg. | 20\% |  | - |
| 55095200 | -- | Mixed mainly or solely with wool or fine animal hair | kg. | 20\% |  | - |
| 55095300 |  | Mixed mainly or solely with cotton | kg. | 20\% |  | - |
| 55095900 |  | Other <br> Other yarn, of acrylic or modacrylic staple fibres : | kg. | 20\% |  | - |
| 55096100 |  | Mixed mainly or solely with wool or fine animal hair | kg. | 20\% |  | - |
| 55096200 |  | Mixed mainly or solely with cotton | kg. | 20\% |  | - |
| 55096900 |  | Other <br> Other yarn : | kg. | 20\% |  | - |
| 55099100 |  | Mixed mainly or solely with wool or fine animal hair | kg. | 20\% |  | - |
| 55099200 |  | Mixed mainly or solely with cotton | kg. | 20\% |  | - |
| 55099900 | -- | Other | kg. | 20\% |  | - |
| 5510 |  | YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE Containing $85 \%$ or more by weight of artificial staple fibres: |  |  |  |  |
| 551011 | -- | Single yarn : |  |  |  |  |
| 55101110 | --- | Viscose rayon spun yarn | kg. | 20\% |  | - |
| 55101120 |  | Acetate rayon spun yarn | kg. | 20\% |  | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 55101190 | --- Other |  | 20\% |  |
| 551012 | -- Multiple (folded) or cabled yarn : |  |  |  |
| 55101210 | --- Viscose rayon spun yarn |  | 20\% |  |
| 55101220 | --- Acetate rayon spun yarn |  | 20\% |  |
| 55101290 | --- Other |  | 20\% | - |
| 551020 | - Other yarn, mixed mainly or solely with wool or fine animal hair : |  |  |  |
| 55102010 | --- Viscose rayon spun yarn |  | 20\% |  |
| 55102020 | --- Acetate rayon spun yarn |  | 20\% |  |
| 55102090 | --- Other | kg. | 20\% |  |
| 551030 | - Other yarn, mixed mainly or solely with cotton : |  |  |  |
| 55103010 | --- Viscose rayon spun yarn |  | 20\% | - |
| 55103020 | --- Acetate rayon spun yarn |  | 20\% | - |
| 55103090 | --- Other |  | 20\% | - |
| 551090 | - Other yarn : |  |  |  |
| 55109010 | --- Viscose rayon spun yarn |  | 20\% |  |
| 55109020 | --- Acetate rayon spun yarn |  | 20\% |  |
| 55109090 | --- Other |  | 20\% | - |
| 5511 | Yarn (other than SEWING thread) of man-made staple |  |  |  |
| 55111000 | fibres, put up for retail sale <br> - Of synthetic staple fibres, containing $85 \%$ or more by weight of such fibres |  | $25 \%$ or Rs. 31 per kg., whichever is higher | - |
| 55112000 | Of synthetic staple fibres, containing less than $85 \%$ by weight of such fibres |  | $25 \%$ or Rs. 31 per kg., whichever is higher | - |
| 551130 | - Of artificial staple fibres : |  |  |  |
| 55113010 | --- Containing more than $85 \%$ by weight of staple fibre |  | $25 \%$ or Rs. 30 per kg., whichever is higher | - |
| 55113090 | --- Other |  | $25 \%$ or Rs. 30 per kg., whichever is higher | - |
| 5512 | WOVEN FABRICS OF SYNTHETIC Staple fibres, containing $\mathbf{8 5 \%}$ OR MORE BY WEIGHT OF synthetic staple fibres <br> - Containing $85 \%$ or more by weight of polyester staple fibres |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 551311 | -- Of polyester staple fibres, plain weave : |  |  |  |
| 55131110 | --- Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55131120 | --- Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 551312 | -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres : |  |  |  |
| 55131210 | --- Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55131220 | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 551313 | -- Other woven fabrics of polyester staple fibres : |  |  |  |
| 55131310 | --- Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55131320 | --- Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 551319 | -- Other woven fabrics : |  |  |  |
| 55131910 | --- Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55131920 | --- Bleached <br> - Dyed: | $\mathrm{m}^{2}$ | 25\% | - |
| 55132100 | -- Of polyester staple fibres, plain weave | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 55132300 | -- Other woven fabrics of polyester staple fibres | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 125 per kg. or Rs. 25 per sq mtr., whichever is highest | - |
| 55132900 | -- Other woven fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 185 per kg., whichever is higher | - |
| 55133100 | - Of yarns of different colours : <br> -- Of polyester staple fibres, plain weave | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 21 per sq. metre whichever is higher | - |
| 55133900 | -- Other woven fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 125 per kg. or Rs. 30 per sq mtr., whichever is highest | - |
| 55134100 | - Printed: <br> -- Of polyester staple fibres, plain weave | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 25 per sq. metre, whichever is higher | - |
| 55134900 | -- Other woven fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 185 per kg., whichever is higher | - |
| 5514 | Woven fabrics of synthetic staple fibres, containing less than $\mathbf{8 5 \%}$ by weight of such |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | FIBRES, MIXED MAINLY OR SOLELY <br> WITH COTTON, OF A WEIGHT <br> ExCEEDING 170 G/m $\mathbf{m}^{2}$ <br> Unbleached or bleached : |  |  |  |
| 551411 | -- | Of polyester staple fibres, plain weave : |  |  |  |
| 55141110 | --- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55141120 | --- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 551412 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres : |  |  |  |
| 55141210 | --- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55141220 | --- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 551419 | -- | Other : |  |  |  |
| 55141910 | --- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55141920 |  | Bleached Dyed : | $\mathrm{m}^{2}$ | 25\% | - |
| 55142100 | -- | Of polyester staple fibres, plain weave | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 100 per kg. or Rs. 30 per sq metre, whichever is highest | - |
| 55142200 | -- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 140 per kg., whichever is higher | - |
| 55142300 | -- | Other woven fabrics of polyester staple fibres | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 160 per kg. whichever is higher | - |
| 55142900 | -- | Other woven fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 170 per kg. whichever is higher | - |
| 551430 |  | Of yarns of different colours : |  |  |  |
| 55143011 | -- | Of polyester staple fibres, plain weave | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 64 per sq metre, whichever is higher | . |
| 55143012 | ---- | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 43 per sq. metre, whichever is higher | - |
| 55143013 | - | Other woven fabrics of polyester staple fibres | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 180 per kg., whichever is higher | - |
| 55143019 | -- | Other woven fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 31 per sq. metre, whichever is higher | - |
| 55144100 | -- | Printed: <br> Of polyester staple fibres, plain weave | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 26 per sq. metre, whichever is higher | - |
| 55144200 | - | 3-thread or 4-thread twill, including cross twill, of polyester staple fibres | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 140 per kg., whichever is higher | - |
| 55144300 | -- | Other woven fabrics of | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 31per sq. | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 55144900 |  | polyester staple fibres Other woven fabrics | $\mathrm{m}^{2}$ | metre, whichever is higher $25 \%$ or Rs. 160 per kg., whichever is higher | - |
| 5515 |  | Other woven fabrics of synthetic staple fibres Of polyester staple fibres : |  |  |  |
| 551511 |  | Mixed mainly or solely with viscos rayon staple fibres : |  |  |  |
| 55151110 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. metre, whichever is higher | - |
| 55151120 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. metre, whichever is higher | - |
| 55151130 | --- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. metre, whichever is higher | - |
| 55151140 | --- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. metre, whichever is higher | - |
| 55151190 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 40 per sq. metre, whichever is higher | - |
| 551512 |  | Mixed mainly or solely with man-made filaments : |  |  |  |
| 55151210 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 95 per kg., whichever is higher | - |
| 55151220 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 95 per kg., whichever is higher | - |
| 55151230 | --- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 95 per kg., whichever is higher | - |
| 55151240 | --- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 95 per kg., whichever is higher | - |
| 55151290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 95 per kg., whichever is higher | - |
| 551513 |  | Mixed mainly or solely with wool or fine animal hair : |  |  |  |
| 55151310 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. metre., whichever ishigher | - |
| 55151320 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. metre., whichever is higher | - |
| 55151330 | --- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. metre., whichever ishigher | - |
| 55151340 | --- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. metre., whichever is higher | - |
| 55151390 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq. metre., whichever ishigher | - |
| 551519 | -- | Other: |  |  |  |
| 55151910 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq. | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | metre., whichever is higher |  |
| 55151920 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq. metre., whicheverishigher | - |
| 55151930 | --- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq. metre., whicheverishigher | - |
| 55151940 | --- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq. metre., whicheveris higher | - |
| 55151990 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 45 per sq. metre., whichever is higher | - |
|  |  | Of acrylic or modacrylic staple fibres : |  |  |  |
| 551521 |  | Mixed mainly or solely with man-made filaments : |  |  |  |
| 55152110 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 79 per sq. metre., whichever is higher | - |
| 55152120 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 79 per sq. metre., whichever is higher | - |
| 55152130 | --- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 79 per sq. metre., whichever is higher | - |
| 55152140 | --- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 79 per sq. metre., whichever is higher | - |
| 55152190 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 79 per sq. metre., whichever is higher | - |
| 551522 |  | Mixed mainly or solely with wool or fine animal hair : |  |  |  |
| 55152210 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 140 per kg., whichever is higher | - |
| 55152220 | -- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 140 per kg., whichever is higher | - |
| 55152230 | --- | Dyed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 140 per kg., whichever is higher | - |
| 55152240 | --- | Printed | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 140 per kg., whichever is higher | - |
| 55152290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 140 per kg., whichever is higher | - |
| 551529 | -- | Other : |  |  |  |
| 55152910 | --- | Unbleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. metre, whichever is higher | - |
| 55152920 | --- | Bleached | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 30 per sq. metre, whichever is higher | - |
| 55152930 | --- | Dyed | $\mathrm{m}^{2}$ | $10 \%$ or Rs. 30 per sq. metre, whichever is higher | - |
| 55152940 | --- | Printed | $\mathrm{m}^{2}$ | 10\% or Rs. 30 per sq. | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 55161490 | --- Other <br> - Containing less than $85 \%$ by weight of artificial staple fibres, mixed mainly or solely with man-made filaments : | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 12 per sq. metre, whichever is higher | - |
| 551621 | -- Unbleached or bleached : |  |  |  |
| 55162110 | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55162120 | --- Bleached | $\mathrm{m}_{2}$ | 25\% | - |
| 55162200 | -- Dyed | m | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 55162300 | -- Of yarns of different colours | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per kg., whichever is higher | - |
| 55162400 | -- Printed <br> - Containing less than $85 \%$ by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair : | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 12 per sq. metre, whichever is higher | - |
| 551631 | -- Unbleached or bleached : |  |  |  |
| 55163110 | --- Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55163120 | --- Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55163200 | -- Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 55163300 | -- Of yarns of different colours | $\mathrm{m}^{2}$ | 25\% | - |
| 55163400 | -- Printed <br> - Containing less than $85 \%$ by weight of artificial staple fibres, mixed mainly or solely with cotton: | $\mathrm{m}^{2}$ | 25\% | - |
| 551641 | -- Unbleached or bleached : |  |  |  |
| 55164110 | --- Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55164120 | --- Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55164200 | -- Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 55164300 | -- Of yarns of different colours | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 12 per sq. metre, whichever is higher | - |
| 55164400 | -- Printed <br> - Other : | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 12 per sq. metre, whichever is higher | - |
| 551691 | -- Unbleached or bleached : |  |  |  |
| 55169110 | --- Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55169120 | --- Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 55169200 | -- Dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 55169300 | -- Of yarns of different colours | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 21 per sq. metre, whichever is higher | - |

## CHAPTER-55

55169400 -- Printed
$\mathrm{m}^{2} \quad 25 \%$ or Rs. 40 per sq. metre, whichever is higher

## 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 (e.g., 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);
(e) metal foil on a backing of felt or nonwovens (generally Section XIV or XV).;
(f) Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles of heading 9619 .
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 per cent. 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).

## SECTION-XI

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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 5601 | Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill NEPS <br> - Wadding of textile materials and articles thereof: |  |  |  |
| 560121 | -- Of cotton : |  |  |  |
| 56012110 | --- Absorbent cotton wool | kg. | 25\% | - |
| 56012190 | --- Other | kg. | 25\% |  |
| 56012200 | -- Of man-made fibres | kg. | 25\% | - |
| 56012900 | -- Other | kg. | 25\% | - |
| 56013000 | - Textile flock and dust and mill neps | kg. | 25\% | - |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated |  |  |  |
| 56021000 | - Needleloom felt and stitch-bonded fibre fabrics <br> - Other felt, not impregnated, coated, covered or laminated : | kg. | 25\% | - |
| 56022100 | -- Of wool or fine animal hair | kg. | 25\% | - |
| 560229 | -- Of other textile materials : |  |  |  |
| 56022910 | --- For machines other than cotton machinery | kg. | 25\% | - |
| 56022920 | --- Of jute (including blended or union jute), other than for machinery | kg. | 25\% | - |
| 56022990 | --- Other | kg. | 25\% | - |
| 560290 | - Other |  |  |  |
| 56029010 | --- Of Rubberised coir, needled felt. | kg. | 25\% | - |
| 56029090 | --- Other | kg. | 25\% | - |
| 5603 | Nonwovens, whether or not impregnated, coated, covered or laminated <br> - Of man-made filaments : |  |  |  |
| 56031100 | -- Weighing not more than $25 \mathrm{~g} / \mathrm{m}^{2}$ | kg. | 25\% | - |
| 56031200 | -- Weighing more than $25 \mathrm{~g} / \mathrm{m}^{2}$ but not more | kg. | 25\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 56031300 | -- | than $70 \mathrm{~g} / \mathrm{m}^{2}$ <br> Weighing more than $70 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | kg. | 25\% | - |
| 56031400 |  | Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ Other : | kg. | 25\% | - |
| 56039100 | -- | Weighing not more than $25 \mathrm{~g} / \mathrm{m}^{2}$ | kg. | 25\% | - |
| 56039200 |  | Weighing more than $25 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $70 \mathrm{~g} / \mathrm{m}^{2}$ | kg. | 25\% | - |
| 56039300 |  | Weighing more than $70 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | kg. | 25\% | - |
| 56039400 | -- | Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | kg. | 25\% | - |
| 5604 |  | 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 |  |  |  |
| $\begin{aligned} & 56041000 \\ & 56049000 \end{aligned}$ |  | Rubber thread and cord, textile covered Other | kg. <br> kg . | $\begin{aligned} & 20 \% \\ & 20 \% \end{aligned}$ | - |
| 5605 |  | Metallised 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 |  |  |  |
| 560500 |  | Metallised 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 : |  |  |  |
| $56050010$ | --- | Real zari thread (gold) and silver thread combined with textile thread | kg. | 20\% | - |
| $56050020$ | --- | Imitation zari thread | kg. | 20\% | - |
| 56050090 | --- | Other | kg. | 20\% | - |
| 5606 |  | 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 |  |  |  |
| 560600 |  | 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 |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 5609 | Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included |  |  |  |
| 560900 | Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included: |  |  |  |
| 56090010 | --- Products of coir | kg. | 25\% | - |
| 56090020 | --- Articles made up of cotton yarn | kg. | 25\% | - |
| 56090030 | --- Articles made up of jute | kg. | 25\% | - |
| 56090090 | --- Other | kg. | 25\% | - |

## Chapter 57

## Carpets and other textile floor coverings

## Notes :

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


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Other, of pile construction, not made up: |  |  |  |
| 570231 | -- | Of wool or fine animal hair : |  |  |  |
| 57023110 |  | Carpets | $\mathrm{m}^{2}$ | 25\% | - |
| 57023120 |  | Druggets | $\mathrm{m}^{2}$ | 25\% | - |
| 57023130 | --- | Mats and matting | $\mathrm{m}^{2}$ | 25\% | - |
| 57023140 |  | Carpeting, floor rugs and the like | $\mathrm{m}^{2}$ | 25\% | - |
| 57023190 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 570232 | -- | Of man-made textile material : |  |  |  |
| 57023210 |  | Carpets, carpeting and rugs and the like | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 105 per sq. metre, whichever is higher | - |
| 57023220 |  | Mats and matting | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 105 per sq. metre, whichever is higher | - |
| 57023290 | -- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 105 per sq. metre, whichever is higher | - |
| 570239 | -- | Of other textile materials: |  |  |  |
| 57023910 |  | Carpets and other floor coverings other than durries of cotton | $\mathrm{m}^{2}$ | 25\% | - |
| 57023920 |  | Carpets and other floor coverings, of silk | $\mathrm{m}^{2}$ | 25\% | - |
|  |  | Other, of pile construction, made up : |  |  |  |
| 570241 | -- | Of wool or fine animal hair : |  |  |  |
| 57024110 | --- | Carpets | $\mathrm{m}^{2}$ | 25\% | - |
| 57024120 | --- | Druggets | $\mathrm{m}^{2}$ | 25\% | - |
| 57024130 |  | Mats and matting | $\mathrm{m}^{2}$ | 25\% | - |
| 57024190 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 570242 | -- | Of man made textile materials: |  |  |  |
| 57024210 | --- | Carpets, carpeting and rugs | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq. metre, whichever is higher | - |
| 57024220 | --- | Mats and mattings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq. metre, whichever is higher | - |
| 57024230 | --- | Carpets, rugs and mats of Handloom | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq. metre, whichever is higher | - |
| 57024290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq. metre, whichever is higher | - |
| 570249 | -- | Of other textile materials : |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 57024910 |  | Carpets and other floor coverings other than durries of cotton | $\mathrm{m}^{2}$ | 25\% | - |
| 57024920 | --- | Carpets and other floor coverings, of silk | $\mathrm{m}^{2}$ | 25\% | - |
| 57024990 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 570250 |  | Other, not of pile construction, not made up: | $\mathrm{m}^{2}$ | 25\% | - |
| 57025021 | ---- | Of man-made textile materials: Carpets, Carpeting and rugs | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 105 per sq. metre, whichever is higher | - |
| 57025022 | ---- | Mats and matting | $\mathrm{m}^{2}$ | $25 \% \text { or Rs. } 105$ <br> per sq. metre, whichever is higher | - |
| 57025029 | ---- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 105 per sq. metre, whichever is higher | - |
| 57025031 | ---- | Of other textiles materials: Carpets and other floor coverings, | $\mathrm{m}^{2}$ | 25\% | - |
|  |  | of cotton other than durries |  |  |  |
| 57025032 | -- | Carpets and other floor coverings, of silk | $\mathrm{m}^{2}$ | 25\% | - |
| 57025033 | ---- | Place mat and other similar goods | $\mathrm{m}^{2}$ | 25\% | - |
| 57025039 | ---- | Other <br> Other, not of pile construction, made up: | $\mathrm{m}^{2}$ | 25\% | - |
| 570291 | -- | Of wool or fine animal hair : |  |  |  |
| 57029110 | --- | Carpets | $\mathrm{m}^{2}$ | 25\% | - |
| 57029120 | --- | Druggets | $\mathrm{m}^{2}$ | 25\% | - |
| 57029130 | --- | Mats and matting | $\mathrm{m}^{2}$ | 25\% | - |
| 57029190 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 570292 | -- | Of man-made textile materials : |  |  |  |
| 57029210 | --- | Carpets, carpeting and rugs | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 110 per sq. metre, whichever is higher | - |
| 57029220 | --- | Mats and mattings | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 110 per sq. metre, whichever is higher | - |
| 57029290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 110 per sq. metre, whichever is higher | - |
| 570299 | -- | Of other textile materials : |  |  |  |
| 57029910 |  | Carpets and other floor coverings, of cotton other than durries | $\mathrm{m}^{2}$ | 25\% | - |
| 57029920 |  | Carpets and other floor coverings, |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | of silk | $\mathrm{m}^{2}$ | 25\% | - |
| 57029990 | --- | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 5703 |  | CARPETS AND OTHER TEXTILE FLOOR |  |  |  |
|  |  | COVERINGS, (INCLUDING TURF), TUFTED, WHETHER OR NOT MADE UP |  |  |  |
| 570310 | - | Of wool or fine animal hair : |  |  |  |
| 57031010 | --- | Carpets | $\mathrm{m}^{2}$ | 25\% | - |
| 57031020 | --- | Mats and matting | $\mathrm{m}^{2}$ | 25\% | - |
| 57031090 |  | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 57032100 |  | Of nylon or other polyamides : Turf | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 70 per sq. metre, whichever is higher | - |
| 570329 | -- | Other |  |  |  |
| 57032910 |  | Carpets, carpeting and rugs | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 70 per sq. metre, whichever is higher | - |
| 57032920 |  | $100 \%$ polyamide tufted velour, cut pile or loop pile carpet mats with jute, rubber latex or PU foam backing | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 70 per sq. metre, whichever is higher | - |
| 57032990 |  | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 70 per sq. metre, whichever is higher | - |
| 57033100 |  | Of other man-made textile materials: Turf | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 55 per sq. metre, whichever is higher | - |
| 570339 |  | Other: |  |  | - |
| 57033910 |  | Carpets, carpeting and rugs | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 55 per sq. metre, whichever is higher |  |
| 57033920 |  | $100 \%$ polypropylene carpet mats with jute, rubber, latex or PU foam backing | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 55 per sq. metre, whichever is higher | - |
| 57033990 |  | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 55 per sq. metre, whicheveris higher | - |
| 570390 |  | Of other textile materials: |  |  |  |
| 57039010 |  | Carpets and other floor coverings, of cotton, other than durries | $\mathrm{m}^{2}$ | 25\% | - |
| 57039020 |  | Carpets and floor coverings of Coir | $\mathrm{m}^{2}$ | 25\% | - |
| 57039090 |  | Other | $\mathrm{m}^{2}$ | 25\% | - |
| 5704 |  | Carpets and other textile floor COVERINGS, OF FELT, NOT TUFTEDOR FLOCKED, WHETHER OR NOT MADE UP |  |  |  |
| 57041000 |  | Tiles, having a maximum surface area of $0.3 \mathrm{~m}^{2}$ | $\mathrm{m}^{2}$ | 25\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 570420 |  | Tiles, having a maximum surface area exceeding $0.3 \mathrm{~m}^{2}$ but not exceeding $1 \mathrm{~m}^{2}$ |  |  |  |
| 57042010 | --- | Cotton | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 35 per sq. metre, whichever is higher | - |
| 57042020 | --- | Woollen, other than artware | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 35 per sq. metre, whichever is higher | - |
| 57042090 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 35 per sq. metre, whichever is higher | - |
| 570490 | - | Other : |  |  |  |
| 57049010 | --- | Cotton | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 35 per sq. metre, whichever is higher | - |
| 57049020 |  | woollen, other than artware | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 35 per sq. metre, whichever is higher | - |
| 57049090 | --- | Other |  | $25 \%$ or Rs. 35 per sq. metre, whichever is higher | - |
| 5705 |  | Other carpets and other textile floor coverings, whether or not made up |  |  |  |
| 570500 |  | Other carpets and other textile floor coverings, whether or not made up: Carpets : |  |  |  |
| 57050011 |  | Of silk | $\mathrm{m}^{2}$ | 25\% | - |
| 57050019 |  | Other <br> Durries : | $\mathrm{m}^{2}$ | 25\% | - |
| 57050021 | ---- | Durries cotton | $\mathrm{m}^{2}$ | 25\% | - |
| 57050022 | ---- | Durries of man-made fibres | $\mathrm{m}^{2}$ | 25\% | - |
| 57050023 | ---- | Durries of wool | $\mathrm{m}^{2}$ | 25\% | - |
| 57050024 |  | Cotton Durries of handloom (including Chindi Durries, Cotton Chenille Durries, Rag Rug Durrie, Printed Durries, Druggets) | $\mathrm{m}^{2}$ | 25\% | - |
| 57050029 |  | Other <br> Of jute : | $\mathrm{m}^{2}$ | 25\% | - |
| 57050031 |  | Of blended jute | $\mathrm{m}^{2}$ | 25\% | - |
| 57050032 |  | Of coir jute | $\mathrm{m}^{2}$ | 25\% | - |
| 57050039 |  | Other <br> Carpets, carpeting, rugs, mats and mattings: | $\mathrm{m}^{2}$ | 25\% | - |
| 57050041 |  | knitted | $\mathrm{m}^{2}$ | 25\% | - |


| 57050042 | --- | Mats and mattings including Bath Mats, <br> where cotton predominates by weight, | $\mathrm{n}^{2} 25 \%$ |
| :--- | :--- | :--- | :--- |
| of Handloom, Cotton Rugs of Handloom | - |  |  |
| 57050049 | --- | $\mathrm{n}^{2}$ | $25 \%$ |
| 57050090 | --- | Other | $\mathrm{n}^{2} 25 \%$ |

## Chapter 58

## Special woven fabrics; tufted textile fabrics; lace; tapestries; <br> 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 selvedges (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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 5801 | Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806 |  |  |  |
| 58011000 | - Of wool or fine animal hair | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 210 per sq.metre, whichever is higher | - |
| 58012100 | - Of cotton : -- Uncut weft pile fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq.metre, whichever is higher | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 580122 |  | Cut corduroy |  |  |  |
| 58012210 | --- | Solely of cotton | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq.metre, whichever is higher | - |
| 58012290 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq.metre, whichever is higher | - |
| 58012300 | -- | Other weft pile fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 80 per sq.metre, whichever is higher | - |
| 58012600 | -- | Chenille fabrics |  |  |  |
| 580127 | -- | Warp pile fabrics : |  |  |  |
| 58012710 | --- | Warp pile fabrics, 'epingle', (uncut) | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 135 per sq. metre whichever is higher | - |
| 58012720 | --- | Warp pile fabrics, cut | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 120 per sq.metre, whichever is higher | - |
| 58012790 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 135 per sq.metre, whichever is higher | - |
|  | - | Of man-made fibres : |  |  |  |
| 58013100 | -- | Uncut weft pile fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 75 per sq.metre, whichever is higher | - |
| 58013200 | -- | Cut corduroy | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 180 per sq.metre, whichever is higher | - |
| 58013300 | -- | Other weft pile fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 150 per sq.metre, whichever is higher | - |
| 580136 | -- | Chenille fabrics : |  |  |  |
| 58013610 | --- | Carduroys | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 130 per sq.metre, whichever is higher | - |
| 58013690 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 130 per sq.metre, whichever is higher | - |
| 580137 | -- | Warp pile fabrics : |  |  |  |
| 58013710 | --- | Warp pile fabrics, uncut | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 140 per sq. metre whichever is higher | - |
| 58013720 | --- | Warp pile fabrics, cut | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 68 per sq. metre whichever is higher | - |
| 58013790 | --- | Other | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 140 per sq. metre whichever is higher | - |
| 580190 | -- | Of other textile materials : |  |  |  |
| 58019010 | --- | Pile fabrics and chenille fabrics of silk containing more than $50 \%$ by weight of silk, but not containing wool or hair | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 35 per sq. metre whichever is higher | - |
| 58019090 |  | Pile fabrics and chenille fabrics | $\mathrm{m}^{2}$ | $25 \%$ or Rs. 35 per sq. metre, | - |



| 580300 | --- | Gauze, other than narrow fabrics of heading 5806 Of cotton : |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 58030011 | ---- | Unbleached | $\mathrm{m}^{2}$ | 25\% | - |
| 58030012 | ---- | Bleached | $\mathrm{m}^{2}$ | 25\% | - |
| 58030013 | ---- | Piece dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 58030014 | ---- | Yarn dyed | $\mathrm{m}^{2}$ | 25\% | - |
| 58030015 | ---- | Printed | $\mathrm{m}^{2}$ | 25\% | - |
| 58030019 | ---- | Other | $\mathrm{m}^{2}$ | 25\% | - |
|  | --- | Of other textile materials |  |  |  |
| 58030091 | ---- | Of silk or silk waste | $\mathrm{m}^{2}$ | 25\% | - |
| 58030092 | ---- | Of synthetic fiber | $\mathrm{m}^{2}$ | 25\% | - |
| 58030093 | ---- | Of artificial fibre | $\mathrm{m}^{2}$ | 25\% | - |



| (1) | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 5806 | Narrow woven fabrics other than goods of heading 5807; narrow fabrics Consisting of warp without weft assembled by means of an adhesive (bolducs) |  |  |  |  |
| 58061000 | - Woven pile fabrics (including terry toweling and similar terry fabrics) andchenille fabrics |  |  |  | - |
| 58062000 | - Other woven fabrics, containing by weight $5 \%$ or more of elastomeric yarnor rubber thread <br> - Other woven fabrics : |  |  |  | - |
| 580631 | -- Of cotton : |  |  |  |  |
| 58063110 | --- Typewriter ribbon cloth | kg. | 25\% |  | - |
| 58063120 | - Newar cotton | kg . | 25\% |  | - |
| 58063190 | --- Other | kg . | 25\% |  | - |
| 58063200 | -- Of man-made fibres | kg. | 25\% |  | - |
| 580639 | -- Of other textile materials : |  |  |  |  |
| 58063910 | --- Goat hair puttis tape |  | 25\% |  | - |
| 58063920 | --- Jute webbing | kg . | 25\% |  | - |
| 58063930 | --- Other narrow fabrics of jute | kg . | 25\% |  |  |
| 58063990 | --- Other |  | 25\% |  | - |
| 58064000 | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | kg . | 25\% |  | - |
| 5807 | Labels, badges and similar articles of textile materials, in the piece, in strips or cut to SHAPE OR SIZE, NOT EMBROIDERED |  |  |  |  |
| 580710 | Woven : |  |  |  |  |
| 58071010 | Of cotton |  | 25\% |  | - |
| 58071020 | --- Of man-made fibre |  | 25\% |  | - |
| 58071090 | Other | kg. | 25\% |  | - |
| 580790 | - Other |  |  |  |  |
| 58079010 | - Felt or non-woven |  | 25\% |  | - |
| 58079090 | --- Other |  | 25\% |  | - |
| 5808 | Braids in the piece; ornamental trimmings in the piece, without EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS and similar articles |  |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 580810 |  | Braids, in the piece |  |  |  |
| 58081010 | --- | Of cotton | kg. | 25\% | - |
| 58081090 | --- | Other | kg. | 25\% | - |
| 580890 |  | Other : |  |  |  |
| 58089010 | --- | Tapes, ornamental or cotton | kg. | 25\% | - |
| 58089020 | --- | Hair band of narrow fabrics | kg. | 25\% | - |
| 58089030 | --- | Other braids | kg. | 25\% | - |
| 58089040 |  | Ribbons of rayon with ornamental trimmings | kg. | 25\% | - |
| 58089050 |  | Saree falls, borders (other than zari), frings of cotton | kg. | 25\% | - |
| 58089060 |  | Saree falls, borders (other than zari), frings of man-made fibre | kg. | 25\% | - |
| 58089090 | --- | Other | kg. | 25\% | - |
| 5809 |  | Woven fabrics of metal thread |  |  |  |
|  |  | AND WOVEN FABRICS OF METALLISED YARN OF HEADING 5605, of A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED |  |  |  |
| 580900 |  | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included : |  |  |  |
| 58090010 | --- | Zari border | kg. | 25\% | - |
| 58090090 | --- | Other | kg. | 25\% | - |
| 5810 |  | Embroidery in the piece, in STRIPS OR IN MOTIFS |  |  |  |
| 58101000 |  | Embroidery without visible ground Other embroidery : | kg. | $25 \%$ or Rs. 200 per kg., whic hever is higher | - |
| 58109100 | -- | Of cotton | kg. | 25\% | - |
| 581092 | -- | Of man-made fibres : |  |  |  |
| 58109210 |  | Embroidered badges, motifs and the like | kg. | 25\% | - |
| 58109290 |  | Other | kg. | 25\% | - |


| (1) |  | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 58109900 | -- | Of other textile materials | kg. | 25\% |  | - |
| 5811 |  | 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 5810 |  |  |  |  |
| 581100 |  | 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 5810: |  |  |  |  |
| 58110010 | --- | Kantha (multilayer stitched textile fabrics in piece used for bedding, mattress pads or clothing) | $\mathrm{m}^{\circ}$ | 25\% |  | - |
| 58110020 | --- | Quilted wadding | $\mathrm{m}^{2}$ | 25\% |  | - |
| 58110090 |  | Other | $\mathrm{m}^{2}$ | 25\% |  | - |

## 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 $15^{\circ} \mathrm{C}$ and $30^{\circ} \mathrm{C}$ (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 5903, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.
4. 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).
5. For the purposes of heading 5906, the expression "rubberised textile fabrics" means:
(a) textile fabrics impregnated, coated, covered or laminated with rubber:
(i) weighing not more than $1,500 \mathrm{~g} / \mathrm{m}^{2}$; or
(ii) weighing more than $1,500 \mathrm{~g} / \mathrm{m}^{2}$ 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.
6. Heading 5907 does not apply to:
(a) fabrics in which 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 backcloths 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 (generally Section XIV or XV).
7. 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).
8. 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) filtering or 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].

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 5901 | 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 |  |  |  |
| 590110 | - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like : |  |  |  |
| 59011010 | --- Of cotton | $\mathrm{m}^{2}$ | 25\% | - |
| 59011020 | --- Prepared painting canvas | $\mathrm{m}^{2}$ | 25\% | - |
| 59011090 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 590190 | - Other. |  |  |  |
| 59019010 | --- Tracing cloth of cotton | $\mathrm{m}^{2}$ | 25\% | - |
| 59019020 | --- Varnished cambric fabrics (Empire fabrics) tapes | $\mathrm{m}^{2}$ | 25\% | - |
| 59019090 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 5902 | TyRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR viscose rayon |  |  |  |
| 590210 | - Of nylon or other polyamides : |  |  |  |
| 59021010 | --- Impregnated with rubber | $\mathrm{m}^{2}$ | 25\% | - |
| 59021090 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 590220 | - Of polyesters : |  |  |  |
| 59022010 | --- Impregnated with rubber | $\mathrm{m}^{2}$ | 25\% | - |
| 59022090 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 590290 | - Other : |  |  |  |
| 59029010 | --- Impregnated with rubber | $\mathrm{m}^{2}$ | 25\% | - |
| 59029090 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 5903 | Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 5902 |  |  |  |
| 590310 | - With polyvinyl chloride: |  |  |  |
| 59031010 | --- Imitation leather fabrics of cotton | $m^{2}$ | 25\% | - |
| 59031090 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 590320 | - With polyurethane : |  |  |  |
| 59032010 | --- Imitation leather fabrics, of cotton | $\mathrm{m}^{2}$ | 25\% | - |
| 59032090 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 590390 | - Other: |  |  |  |
| 59039010 | --- Of cotton | $\mathrm{m}^{2}$ | 25\% | - |
| 59039020 | --- Polyethylene laminated jute fabrics | $\mathrm{m}^{2}$ | 25\% |  |
| 59039090 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 5904 | 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 |  |  |  |
| 59041000 | Linoleum | $\mathrm{m}^{2}$ | 25\% | - |
| 590490 | - Other : |  |  |  |
| 59049010 | --- Floor coverings with jute base | $\mathrm{m}^{2}$ | 25\% | - |
| 59049090 | --- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 5905 | Textile wall coverings |  |  |  |
| 590500 | - Textile wall coverings |  |  |  |
| 59050010 | --- Fixed on the backing of any material | kg. | 25\% | - |
| 59050090 | --- Other | kg. | 25\% | - |
| 5906 | Rubberised textile fabrics, other than those of heading 5902 |  |  |  |
| 59061000 | - Adhesive tape of a width not exceeding 20 cm <br> - Other : | kg. | 25\% | - |
| 590691 | -- Knitted or crocheted : |  |  |  |
| 59069110 | --- Of cotton | kg. | 25\% | - |
| 59069190 | --- Of other textile materials | kg. | 25\% | - |
| 590699 | -- Other : |  |  |  |
| 59069910 | --- Insulating tape, electrical of cotton | kg. | 25\% | - |
| 59069920 | --- Rubberised cotton fabrics, other than knitted or crocheted | kg. | 25\% | - |
| 59069990 | --- Other | kg. | 25\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 5907 | Textile fabrics otherwise impregnated, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE |  |  |  |
| 590700 | - Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like : <br> --- Fabrics covered partially or fully with textile flocks, or with preparation containing textile flocks : |  |  |  |
| 59070011 | ---- On the base fabrics of cotton | $\mathrm{m}^{2}$ | 25\% | - |
| 59070012 | ---- On the base fabrics of man-made textile material | $\mathrm{m}^{2}$ | 25\% | - |
| 59070019 | $\qquad$ On base fabrics of other textile materials <br> --- Other : | $\mathrm{m}^{2}$ | 25\% | - |
| 59070091 | ---- Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil | $\mathrm{m}^{2}$ | 25\% | - |
| 59070092 | -- Other textile fabrics coated or impregnated with oil or oil preparations | $\mathrm{m}^{2}$ | 25\% | - |
| 59070093 | -- Jute fabrics otherwise impregnated or coated | $\mathrm{m}^{2}$ | 25\% | - |
| 59070099 | ---- Other | $\mathrm{m}^{2}$ | 25\% | - |
| 5908 | 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 |  |  |  |
| 590800 | - 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 : |  |  |  |
| 59080010 | - Wicks and gas mantle fabrics, of cotton | kg. | 25\% | - |
| 59080020 | --- Gas mantles of rayon | kg. | 25\% | - |
| 59080090 | --- Other | kg. | 25\% | - |
| 5909 | Textile hose piping and similar textile TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS |  |  |  |
| 590900 | - Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials : |  |  |  |
| 59090010 | --- Of cotton | kg. | 25\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 59090020 | --- Of man-made fibre | kg. | 25\% |  |
| 59090090 | --- Of other textile materials | kg. | 25\% | - |
| 5910 | 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 |  |  |  |
| 591000 | - 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 : |  |  |  |
| 59100010 | --- Cotton canvas ply belting | kg. | 25\% | - |
| 59100020 | --- Rubberised cotton belting | kg. | 25\% | - |
| 59100030 | --- Other transmission, conveyer or elevator belts or belting of cotton | kg. | 25\% | - |
| 59100040 | --- Hair belting | kg. | 25\% | - |
| 59100050 | --- Flax canvas ply belting | kg. | 25\% | - |
| 59100060 | --- Fibre belt conveyor | kg. | 25\% | - |
| 59100090 | --- Other | kg. | 25\% | - |
| 5911 | Textile products and articles, for technic |  |  |  |
| 59111000 | uses, specified in Note 8 to this Chapter <br> - 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) | kg. | 25\% | - |
| 59112000 | - Bolting cloth, whether or not made up <br> - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement) : | m | 25\% | - |
| 591131 | -- Weighing less than $650 \mathrm{~g} / \mathrm{m}^{2}$ : |  |  |  |
| 59113110 | --- Felt for cotton textile industries, woven | kg. | 25\% | - |
| 59113120 | --- Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines | kg. | 25\% | - |
| 59113130 | -.- Cotton fabrics and articles used in machinery and plant | kg. | 25\% | - |
| 59113140 | --- Jute fabrics and articles used in machinery or plant | kg. | 25\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 59113150 |  | Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery | kg. | 25\% | - |
| 59113190 | --- | Other | kg. | 25\% | - |
| 591132 |  | Weighing $650 \mathrm{~g} / \mathrm{m}^{2}$ or more: |  |  |  |
| 59113210 |  | Felt for cotton textile industries, woven | kg. | 25\% | - |
| 59113220 |  | Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines | kg. | 25\% | - |
| 59113230 |  | Cotton fabrics and articles used in machinery and plant | kg. | 25\% | - |
| 59113240 |  | Jute fabrics and articles used in machinery or plant | kg. | 25\% | - |
| 59113250 |  | Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery | kg. | 25\% | - |
| 59113290 | --- | Other | kg. | 25\% | - |
| 59114000 |  | Filtering or Straining cloth of a kind used in oil presses or the like, including that of human hair | kg. | 25\% | - |
| 591190 | - | Other : |  |  |  |
| 59119010 | --- | Paper maker's felt, woven | kg. | 25\% | - |
| 59119020 |  | Gaskets, washers, polishing discs and other machinery parts of textile articles | kg. | 25\% | - |
| 59119090 | --- | Other | kg. | 25\% | - |

## 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 this Schedule, any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

## Sub-heading Note:

Sub-heading 600535 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than $30 \mathrm{~g} / \mathrm{m}^{2}$ and not more than $55 \mathrm{~g} / \mathrm{m}^{2}$, having a mesh size of not less than 20 holes/ $\mathrm{cm}^{2}$ and not more than 100 holes $/ \mathrm{cm}^{2}$, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambdacyhalothrin (ISO), permethrin (ISO) or pirimiphosmethyl (ISO).

## Supplementary Note:

Tariff items 60019100,60019200 and sub-heading 600199 includes cut-pile fabrics produced through shearing of loops during or after the production of fabric.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 6001 | Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted |  |  |  |
| 600110 | - "Long pile" fabrics : |  |  |  |
| 60011010 | --- Of cotton | kg. | 25\% | - |
| 60011020 | --- Of man-made fibres | kg. | 25\% | - |
| 60011090 | --- Of other textile materials <br> - Looped pile fabrics : | kg. | 25\% | - |
| 60012100 | -- Of cotton | kg. | 25\% | - |
| 60012200 | -- Of man-made fibres | kg. | 25\% | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 60052200 | -- Dyed | kg. | 25\% | - |
| 60052300 | -- Of yarns of different colours | kg. | 25\% | - |
| 60052400 | -- Printed | kg. | 25\% | - |
| 60053500 | - Of synthetic fibres : <br> -- Fabrics specified in Sub-heading Note 1 to this Chapter | kg. | 25\% | - |
| 60053600 | -- Other, unbleached or bleached | kg. | 25\% | - |
| 60053700 | -- Other, dyed | kg. | 25\% | - |
| 60053800 | -- Other, of yarns of different colours | kg. | 25\% | - |
| 60053900 | -- Other, printed | kg. | 25\% | - |
|  | - Of artificial fibres: |  |  |  |
| 60054100 | -- Unbleached or bleached | kg. | 25\% | - |
| 60054200 | -- Dyed | kg. | 25\% | - |
| 60054300 | -- Of yarns of different colours | kg. | 25\% | - |
| 60054400 | -- Printed | kg. | 25\% | - |
| 60059000 | - Other | kg. | 25\% | - |
| 6006 | Other knitted or crocheted fabrics |  |  |  |
| 60061000 | - Of wool or fine animal hair <br> - Of Cotton : | kg. | 25\% | - |
| 60062100 | -- Unbleached or bleached | kg. | 25\% | - |
| 60062200 | -- Dyed | kg. | 25\% | - |
| 60062300 | -- Of yarns of different colours | kg. | 25\% | - |
| 60062400 | -- Printed <br> - Of synthetic fibres : | kg. | 25\% | - |
| 60063100 | -- Unbleached or bleached | kg. | 25\% | - |
| 60063200 | -- Dyed | kg. | 25\% | - |
| 60063300 | -- Of yarns of different colours | kg. | 25\% | - |
| 60063400 | -- Printed <br> - Of artificial fibres : | kg. | 25\% | - |
| 60064100 | -- Unbleached or bleached | kg. | 25\% | - |
| 60064200 | -- Dyed | kg. | 25\% | - |
| 60064300 | -- Of yarns of different colours | kg. | 25\% | - |
| 60064400 | -- Printed | kg. | 25\% | - |
| 60069000 | - Other | kg. | 25\% | - |

## 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:
(i) 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
(ii) 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 or 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:
(A)morning dress, comprising a plain jacket (cutaway) with rounded tailshangingwell down at the back and striped trousers;
(B) 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;
(C) 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 retails sale, and comprising:
(i) 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
(ii) 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 tract 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 $10 \mathrm{~cm} \times$ 10 cm . Heading 6105 does not cover sleeveless garments.
"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.
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 purpose of heading 6111:
(a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm ;
(b) articles which are, primafacie, 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 prinicipally 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:
(i) 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
(ii) one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8. Garments which are, prima facie, classifiable both in heading 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.

| Tariff Item |  | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Standard | Preferential Areas |
| (1) |  | (2) | (3) | (4) | (5) |
| 6101 |  | Men's or boys' overcoats, carcoats, capes, cloaks, anoraks (including skijackets), wind-cheaters, windJackets and similar articles, KNITTED OR CROCHETED, OTHER than those of heading 6103 |  |  |  |
| 61012000 | - | Of cotton | u | $25 \%$ or Rs. 540 per piece, whichever is higher | - |
| 610130 | - | Of man-made fibres : |  |  |  |
| 61013010 | --- | Of synthetic fibres | u | $25 \%$ or Rs. 530 per piece, whichever is higher | - |
| 61013020 | --- | Of artificial fibres | u | $25 \%$ or Rs. 530 per piece, whichever is higher | - |
| 610190 | - | Other : |  |  |  |
| 61019010 | --- | Of silk | u | 25\% | - |
| 61019090 | --- | Other | u | 25\% | - |
| 6102 |  | Women's or girls' overcoats, CAR-COATS, CAPES, Cloaks, anoraks (including skiJaCKETS), wIND-CHEATERS, WINDJackets and similar articles, KNITTED OR CROCHETED, OTHER than those of heading 6104 |  |  |  |
| 61021000 | - | Of wool or fine animal hair | u | $25 \%$ or Rs. 595 per piece, whichever is higher | - |
| 61022000 | - | Of cotton | u | $25 \%$ or Rs. 425 per piece, whichever is higher | - |
| 610230 | - | Of man-made fibres : |  |  |  |
| 61023010 | --- | Of synthetic fibres | u | $25 \%$ or Rs. 475 per piece, whichever is higher | - |
| 61023020 | --- | Of artificial fibres | u | $25 \%$ or Rs. 475 per piece, whichever is higher | - |
| 610290 |  |  |  |  |  |


| (1) | (2) | (3) |  | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 61029010 | --- Of silk | u | 25\% |  | - |
| 61029090 | --- Other | u | 25\% |  | - |
| 6103 | Men's or boys' sutts, ensembles, Jackets, blazers, trousers, biband brace overalls, breeches and shorts (OTHER THAN SWIM wear), kNitted or crocheted |  |  |  |  |
| 610310 | - Suits : |  |  |  |  |
| 61031010 | --- Of silk | u | 25\% |  | - |
| 61031020 | --- Of cotton | u | 25\% |  | - |
| 61031030 | --- Of artificial fibres | u | 25\% |  | - |
| 61031090 | --- Other <br> - Ensembles: | u | 25\% |  | - |
| 61032200 | -- Of cotton | u | 25\% |  | - |
| 61032300 | -- Of synthetic fibres | u | 25\% |  | - |
| 610329 | -- Of other textile materials : |  |  |  |  |
| 61032910 | --- Of silk | u | 25\% |  | - |
| 61032920 | - Of artificial fibres | u | 25\% |  | - |
| 61032990 | --- Other <br> - Jackets and blazers : | u | 25\% |  | - |
| 61033100 | -- Of wool or fine animal hair | u | 25\% |  | - |
| 61033200 | -- Of cotton | u | 25\% |  | - |
| 61033300 | -- Of synthetic fibres | u | 25\% |  | - |
| 610339 | -- Of other textile materials : |  |  |  |  |
| 61033910 | - Of silk | u | 25\% |  | - |
| 61033920 | --- Of artificial fibres | u | 25\% |  | - |
| 61033990 | --- Other <br> - Trousers, bib and brace overalls, breeches and shorts: | u | 25\% |  | - |
| 61034100 | -- Of wool or fine animal hair | u | 25\% |  | - |
| 61034200 | -- Of cotton | u | 25\% |  | - |
| 61034300 | -- Of synthetic fibres | u | 25\% |  | - |
| 610349 | -- Of other textile materials : |  |  |  |  |
| 61034910 | --- Of silk | u | 25\% |  | - |
| 61034920 | --- Of artificial fibres | u | 25\% |  | - |
| 61034990 | --- Other | u | 25\% |  | - |
| 6104 | Women's or girls' suits, ensembles, Jackets, blazers, dresses, Skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts(other than swim wear), KNITTED OR CROCHETED |  |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | - Suits |  |  |  |
| 61041300 | -- Of synthetic fibres | u | 25\% | - |
| 610419 | -- Of other textile materials |  |  |  |
| 61041910 | --- Of silk | u | $25 \%$ or Rs. 460 per piece, whichever is higher | - |
| 61041920 | --- Of artificial fibres | u | $25 \%$ or Rs. 460 per piece, whichever is higher | - |
| 61041990 | --- Other | u | $25 \%$ or Rs. 460 per piece, whichever is higher | - |
|  | - Ensembles : |  |  |  |
| 61042200 | -- Of cotton | u | 25\% | - |
| 61042300 | -- Of synthetic fibres | u | 25\% | - |
| 610429 | -- Of other textile materials |  |  |  |
| 61042910 | --- Of silk | u | 25\% | - |
| 61042920 | --- Of artificial fibres | u | 25\% | - |
| 61042990 | --- Other | u | 25\% | - |
|  | - Jackets and blazers : |  |  |  |
| 61043100 | -- Of wool or fine animal hair | u | 25\% | - |
| 61043200 | -- Of cotton | u | 25\% | - |
| 61043300 | -- Of synthetic fibres | u | 25\% | - |
| 610439 | -- Of other textile materials |  |  |  |
| 61043910 | --- Of silk | u | 25\% | - |
| 61043920 | --- Of artificial fibres | u | 25\% | - |
| 61043990 | --- Other | u | 25\% | - |
|  | - Dresses: |  |  |  |
| 61044100 | -- Of wool or fine animal hair | u | $25 \%$ or Rs. 255 per piece, whichever is higher | - |
| 61044200 | -- Of cotton | u | 25\% | - |
| 61044300 | -- Of synthetic fibres | u | $25 \%$ or Rs. 255 per piece, whichever is higher | - |
| 61044400 | -- Of artificial fibres | u | $25 \%$ or Rs. 255 per piece, which ever is higher | - |
| 610449 | -- Of other textile materials |  |  |  |
| 61044910 | --- Of silk | u | $25 \%$ or Rs. 220 per piece, whichever is higher | - |
| 61044990 | --- Of other fibres | u | $25 \%$ or Rs. 220 per piece, whichever is higher | - |
|  | - Skirts and divided skirts : |  |  |  |
| 61045100 | -- Of wool or fine animal hair | u | $25 \%$ or Rs. 110 per piece, whichever is higher | - |
| 61045200 | -- Of cotton | u | $25 \%$ or Rs. 110 per piece, whichever is higher | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 61045300 | -- | Of synthetic fibres | u | $25 \%$ or Rs. 110 per piece, which ever is higher | - |
| 610459 | -- | Of other textile materials : |  |  |  |
| 61045910 | --- | Of silk | u | $25 \%$ or Rs. 110 per piece, which ever is higher | - |
| 61045920 | --- | Of artificial fibres | u | $25 \%$ or Rs. 110 per piece, which ever is higher | - |
| 61045990 | --- | Of other fibres | u | $25 \%$ or Rs. 110 per piece, which ever is higher | - |
|  |  | Trousers, bib and brace overalls, breeches and shorts |  |  |  |
| 61046100 | -- | Of wool or fine animal hair | u | 25\% |  |
| 61046200 | -- | Of cotton | u | $25 \%$ or Rs. 98 per piece, which ever is higher | - |
| 61046300 | -- | Of synthetic fibres | u | $25 \%$ or Rs. 98 per piece, which ever is higher | - |
| 610469 | -- | Of other textile materials : |  |  |  |
| 61046910 | --- | Of silk | u | 25\% |  |
| 61046920 | --- | Of artificial fibres | u | 25\% | - |
| 61046990 | --- | Other | u | 25\% | - |
| 6105 |  | Men's or boys' shirts, knitted crocheted |  |  |  |
| 610510 | - | Of cotton : |  |  |  |
| 61051010 | --- | Shirts, hand crocheted | u | $25 \%$ or Rs. 83 per piece, whichever is higher | - |
| 61051020 | --- | Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted | u | $25 \%$ or Rs. 83 per piece, which ever is higher | - |
| 61051090 | --- | Other | u | $25 \%$ or Rs. 83 per piece, whichever is higher | - |
| 610520 | - | Of man-made fibres : |  |  |  |
| 61052010 | --- | Of synthetic fibres | u | $25 \%$ or Rs. 83 per piece, whichever is higher | - |
| 61052020 | --- | Of artificial fibres | u | $25 \%$ or Rs. 83 per piece, whichever is higher | - |
| 610590 | - | Of other textile materials |  |  |  |
| 61059010 | --- | Of silk | u | $25 \%$ or Rs. 90 per piece, whichever is higher | - |
| 61059090 | --- | Other | u | $25 \%$ or Rs. 90 per piece, whichever is higher | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 61061000 | KNITTED OR CROCHETED <br> - Of cotton | u | $25 \%$ or Rs. 90 per piece, whichever is higher | - |
| 610620 | - Of man-made fibres : |  |  |  |
| 61062010 | --- Of synthetic fibres | u | $25 \%$ or Rs. 25 per piece, whichever is higher | - |
| 61062020 | -- Of artificial fibres | u | $25 \%$ or Rs. 25 per piece, whichever is higher | - |
| 610690 | - Of other textile materials : |  |  |  |
| 61069010 | --- Of silk | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 61069020 | --- Of wool or fine animal hair | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 61069090 | --- Other | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 6107 | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or CROCHETED <br> - Underpants and briefs : |  |  |  |
| 61071100 | -- Of cotton | u | $25 \%$ or Rs. 24 per piece, whichever is higher | - |
| 610712 | -- Of man-made fibres : |  |  |  |
| 61071210 | --- Of synthetic fibres | u | $25 \%$ or Rs. 30 per piece, whichever is higher | - |
| 61071220 | --- Of artificial fibres | u | $25 \%$ or Rs. 30 per piece, whichever is higher | - |
| 610719 | -- Of other textile materials : |  |  |  |
| 61071910 | --- Of silk | u | 25\% | - |
| 61071990 | --- Other <br> - Night shirts and pyjamas : | u | 25\% | - |
| 61072100 | -- Of cotton | u | 25\% | - |
| 610722 | -- Of man-made fibres : |  |  |  |
| 61072210 | --- Of synthetic fibres | u | 25\% | - |
| 61072220 | --- Of artificial fibres | u | 25\% | - |
| 610729 | -- Of other textile materials : |  |  |  |
| 61072910 | --- Of silk | u | 25\% | - |
| 61072920 | --- Of wool or fine animal hair | u | 25\% | - |
| 61072990 | --- Other <br> - Other : | u | 25\% | - |
| 610791 | -- Of cotton |  |  |  |
| 61079110 | --- Gengis (Vests), other than hand crocheted | u | 25\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 61079190 | --- Other | u | 25\% | - |
| 610799 | -- Of other textile materials : |  |  |  |
| 61079910 | --- Of silk | u | 25\% | - |
| 61079920 | --- Of wool or fine animal hair | u | 25\% | - |
| 61079990 | --- Other | u | 25\% | - |
| 6108 | Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, KNitted or CROCHETED <br> - Slips and petticoats : |  |  |  |
| 610811 | -- Of man-made fibres : |  |  |  |
| 61081110 | --- Of synthetic fibres | u | 25\% | - |
| 61081120 | --- Of artificial fibres | u | 25\% | - |
| 610819 | -- Of other textile materials : |  |  |  |
| 61081910 | --- Of silk | u | 25\% | - |
| 61081920 | - Of cotton | u | 25\% | - |
| 61081990 | --- Of other fibres <br> - Briefs and panties : | u | 25\% | - |
| 61082100 | -- Of cotton | u | $25 \%$ or Rs. 25 per piece, whichever is higher | - |
| 610822 | -- Of man-made fibres : |  |  |  |
| 61082210 | --- Of synthetic fibres | u | $25 \%$ or Rs. 25 per piece, whichever is higher | - |
| 61082220 | --- Of artificial fibres | u | $25 \%$ or Rs. 25 per piece, whichever is higher | - |
| 610829 | -- Of other textile materials |  |  |  |
| 61082910 | --- Of silk | u | 25\% | - |
| 61082990 | --- Other <br> - Night dresses and pyjamas : | u | 25\% | - |
| 61083100 | -- Of cotton | u | 25\% | - |
| 610832 | -- Of man-made fibres : |  |  |  |
| 61083210 | --- Of synthetic fibres | u | 25\% | - |
| 61083220 | --- Of artificial fibres | u | 25\% | - |
| 610839 | -- Of other textile materials : |  |  |  |
| 61083910 | --- Of silk | u | 25\% | - |
| 61083990 | --- Other | u | 25\% | - |
| 61089100 | $\begin{array}{ll}\text {-- } & \text { Other : } \\ \text {-- } & \text { Of cotton }\end{array}$ | u | $25 \%$ or Rs. 65 per piece, whichever is higher | - |
| 610892 | -- Of man-made fibres : |  |  |  |
| 61089210 | --- Of synthetic fibres | u | $25 \%$ or Rs. 60 per piece, | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 61089220 |  | Of artificial fibres | u | whichever is higher $25 \%$ or Rs. 60 per piece, whichever is higher | - |
| 610899 |  | Of other textile materials : |  |  |  |
| 61089910 | --- | Of silk | u | 25\% | - |
| 61089920 | --- | Of wool or fine animal hair | u | 25\% | - |
| 61089990 | --- | Of other textile materials | u | 25\% | - |
| 6109 |  | T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED |  |  |  |
| 61091000 | - | Of cotton | u | $25 \%$ or Rs. 45 per piece, whichever is higher | - |
| 610990 | - | Of other textile materials : |  |  |  |
| 61099010 | --- | Of synthetic fibres | u | $25 \%$ or Rs. 50 per piece, whichever is higher | - |
| 61099020 | --- | Of artificial fibres | u | $25 \%$ or Rs. 50 per piece, whichever is higher | - |
| 61099030 | --- | Of silk | u | $25 \%$ or Rs. 50 per piece, whichever is higher | - |
| 61099040 | --- | Of wool or fine animal hair | u | $25 \%$ or Rs. 50 per piece, whichever is higher | - |
| 61099090 | --- | Other | u | $25 \%$ or Rs. 50 per piece, whichever is higher | - |


| 6110 |  | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or CROCHETED Of wool or fine animal hair : |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 611011 |  | Of wool |  |  |
| 61101110 | -- | Jerseys | u | $25 \%$ or Rs. 275 per piece whichever is higher |
| 61101120 | --- | Sweaters and cardigans | u | $25 \%$ or Rs. 275 per piece, whichever is higher |
| 61101190 | --- | Other | u | $25 \%$ or Rs. 275 per piece, whichever is higher |
| 61101200 | -- | Of Kashmir (cashmere) goats | u | $25 \%$ or Rs. 275 per piece, whichever is higher |
| 61101900 | -- | Other | u | $25 \%$ or Rs. 275 per piece, whichever is higher |
| 61102000 | - | Of cotton | u | $25 \%$ or Rs. 85 per piece, whichever is higher |
| 611030 |  | Of man-made fibres |  |  |
| 61103010 | -- | Of synthetic fibres | u | $25 \%$ or Rs. 110 per piece, whichever is higher |





## 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 (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, breaches 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 set of garments, whether or not they fulfil all the above conditions :
(A) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers ;
(B) 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 ;
(C) 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), 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 and ski suits, of heading 6211.
4. Headings 6205 and 6206 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 6205 does not cover sleeveless garments.
"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.
5. 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 ;
(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.
6. 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.
7. 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 waistlevel, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8. 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.
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.

## Supplementary Note:

For the purpose of this Chapter, "Khadi" means,-
(a) the article of apparel or clothing accessories, made from any cloth woven on handlooms in India from cotton, silk or woollen yarn handspun in India or from a mixture of any two or all of such yarns; and
(b) produced by a person certified or recognised by the Khadi Village Industries Commission established under section 4 of the Khadi and Village Industries Commission Act, 1956 (61 of 1956).

| Tariff Item |  | Description of goods | Unit | Rate of duty Standard |  <br> Prefer- <br> ential <br> Areas |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |
| (1) |  | (2) | (3) | (4) | (5) |
| 6201 |  | Men's or boys' overcoats, carCOATS, CLOAKS, ANORAKS (INCLUDING SKi-Jackets), windCheaters, wind-jackets and similar articles other than those of heading 6203 |  |  |  |
| 620120 | - | Of wool and fine animal hair |  |  |  |
| 62012010 | --- | Overcoats, raincoats, car-coats, capes, cloaks and similar articles | u | $25 \%$ or Rs. 385 per piece, whichever is higher | - |
| 62012090 | --- | Other | u | $25 \%$ or Rs. 220 per piece, whichever is higher | - |
| 620130 | - | Of cotton : |  |  |  |
| 62013010 | --- | Overcoats, raincoats, car-coats, capes, cloaks and similar articles | u | $25 \%$ or Rs. 385 per piece, whichever is higher | - |
| 62013090 | --- | Other | u | $25 \%$ or Rs. 210 per piece, whichever is higher | - |
| 620140 | - | Of man-made fibres : |  |  |  |
| 62014010 | --- | Overcoats, raincoats, car-coats, capes, cloaks and similar articles | u | $25 \%$ or Rs. 320 per piece, whichever is higher | - |
| 62014090 | --- | Other | u | $25 \%$ or Rs. 180 per piece, whichever is higher | - |
| 620190 | - | Of other textile materials : |  |  |  |
| 62019010 | --- | Overcoats, raincoats, car-coats, capes, cloaks and similar articles | u | 25\% | - |
| 62019090 | --- | Other | u | 25\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 6202 | Women's or girls' overcoats, CAR-COATS, CAPES, Cloaks, anoraks (including skiJackets), wind-cheaters, windjackets and similar articles, other than those of heading 6204 |  |  |  |
| 620220 | - Of wool or fine animal hair: |  |  |  |
| 62022010 | --- Overcoats, raincoats, car- coats, capes, cloaks and similar articles | u | $25 \%$ or Rs. 385 per piece, whichever is higher | - |
| 62022090 | --- Other | u | $25 \%$ or Rs. 220 per piece, whichever is higher | - |
| 620230 | - Of cotton: |  |  |  |
| 62023010 | --- Overcoats, raincoats, car-coats, capes, cloaks and similar articles | u | $25 \%$ or Rs. 210 per piece, whichever is higher | - |
| 62023090 | --- Other | u | $25 \%$ or Rs. 160 per piece, whichever is higher | - |
| $\begin{aligned} & 620440 \\ & 62044010 \end{aligned}$ | - Of man-made fibres: <br> --- Overcoats, raincoats, car-coats, capes, cloaks and similar articles | u | $25 \%$ or Rs. 385 per piece, whichever is higher | - |
| 62044090 | Other | u | $25 \%$ or Rs. 220 per piece, whichever is higher | - |
| $\begin{aligned} & 620290 \\ & 62029010 \end{aligned}$ | - Of other textile materials : <br> --- Overcoats, raincoats, car-coats, capes, cloaks and similar articles | u | 25\% | - |
| 62029090 | Other | u | 25\% | - |
| 6203 | Men's or boys' suits, ensembles, Jackets, blazers, trousers, bib and brace oveb ralls, breeches aND SHORTS (OTHER THAN swimwear) <br> - Suits : |  |  |  |
| 62031100 | -- Of wool or fine animal hair | u | $25 \%$ or Rs. 1100 per piece, whichever is higher | - |
| 62031200 | -- Of synthetic fibres | u | $25 \%$ or Rs. 720 per piece, whichever is higher | - |
| 620319 | -- Of other textile materials : |  |  |  |
| 62031910 | Of cotton | u | $25 \%$ or Rs. 1100 per piece, whichever is higher | - |
| 62031990 | --- Other | u | $25 \%$ or Rs. 1100 per piece, whichever is higher | - |
| 62032200 | - Ensembles : <br> -- Of cotton | u | $25 \%$ or Rs. 145 per piece, | - |


| 62032300 | -- | Of synthetic fibres | u | whichever is higher $25 \%$ or Rs. 145 per piece, |
| :---: | :---: | :---: | :---: | :---: |
|  |  | Of synthetic fros |  | whichever is higher |
| 620329 | -- | Of other textile materials: |  |  |
|  | --- | Of silk: |  |  |
| 62032911 | --- | Khadi | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 62032919 | ---- | Other | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 62032990 | --- | Other | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
|  |  | Jackets and blazers: |  |  |
| 620331 | -- | Of wool or fine animal hair: |  |  |
| 62033110 | --- | Khadi | u | $25 \%$ or Rs. 815 per piece, whichever is higher |
| 62033190 | --- | Other | u | $25 \%$ or Rs. 815 per piece, whichever is higher |
| 62033200 | -- | Of cotton | u | $25 \%$ or Rs. 440 per piece, whichever is higher |
| 62033300 | -- | Of synthetic fibres | u | $25 \%$ or Rs. 320 per piece, whichever is higher |
| 620339 | -- | Of other textile materials |  |  |
|  | --- | Of silk: |  |  |
| 62033911 | ---- | Khadi | u | $25 \%$ or Rs. 755 per piece, whichever is higher |
| 62033919 | ---- | Other | u | $25 \%$ or Rs. 755 per piece, whichever is higher |
| 62033990 | --- | Other | u | $25 \%$ or Rs. 755 per piece, whichever is higher |
|  |  | Trousers, bib and brace overalls, breeches and shorts: |  |  |
| 62034100 | -- | Of wool or fine animal hair | u | $25 \%$ or Rs.285per piece, whichever is higher |
| 620342 | -- | Of cotton: |  |  |
| 62034210 | --- | Handloom | u | $25 \%$ or Rs. 135 per piece, whichever is higher |
| 62034290 | --- | Other | u | $25 \%$ or Rs. 135 per piece, whichever is higher |
| 62034300 | -- | Of synthetic fibres | u | $25 \%$ or Rs. 110 per piece, whichever is higher |
| 620349 | -- | Of other textile materials |  |  |
| 62034910 | --- | Of silk | u | $25 \%$ or Rs. 110 per piece, whichever is higher |
| 62034990 | --- | Other | u | $25 \%$ or Rs. 110 per piece, whichever is higher |



| 62041200 | -- | Of cotton | u | whichever is higher 25\% |
| :---: | :---: | :---: | :---: | :---: |
| 62041300 | -- | Of synthetic fibres | u | $25 \%$ or Rs. 550 per piece, whichever is higher |
| 620419 | -- | Of other textile materials : |  |  |
|  | --- | Of silk : |  |  |
| 62041911 | ---- | Sequinned or beaded with chattons or embroidered | u | $25 \%$ or Rs. 500 per piece, whichever is higher |
| 62041919 | ---- | Other | u | $25 \%$ or Rs. 500 per piece, whichever is higher |
| 62041990 | --- | Of all other fibres | u | $25 \%$ or Rs. 500 per piece, whichever is higher |
|  | - | Ensembles : |  |  |
| 62042100 | -- | Of wool or fine animal hair | u | 25\% |
| 620422 | -- | Of cotton |  |  |
| 62042210 | --- | Blouses combined with skirts, trousers or shorts | u | 25\% |
| 62042290 | --- | Other | u | 25\% |
| 62042300 | -- | Of synthetic fibres | u | 25\% |
| 620429 |  | Of other textile materials : Of silk : |  |  |
| 62042912 | ---- | Khadi | u | 25\% |
| 62042919 | ---- | Other | u | 25\% |
| 62042990 | --- | Other | u | 25\% |
|  |  | Jackets and blazers : |  |  |
| 620431 | -- | Of wool or fine animal hair: |  |  |
| 62043110 | --- | Khadi | u | $25 \%$ or Rs. 370 per piece, whichever is higher |
| 62043190 | --- | Other | u | $25 \%$ or Rs. 370 per piece, whichever is higher |
| 62043200 | -- | Of cotton | u | $25 \%$ or Rs. 650 per piece, whichever is higher |
| 62043300 | -- | Of synthetic fibres | u | $25 \%$ or Rs. 390 per piece, whichever is higher |
| 620439 |  | Of other textile materials : Of silk : |  |  |
| 62043912 | ---- | Khadi | u | $25 \%$ or Rs. 350 per piece, whichever is higher |
| 62043919 | ---- | Other | u | $25 \%$ or Rs. 350 per piece, whichever is higher |
| 62043990 | --- | Other | u | $25 \%$ or Rs. 350 per piece, whichever is higher |
|  | - | Dresses: |  |  |
| 620441 | -- | Of wool or fine animal hair : |  |  |
| 62044110 | --- | House coats and like dresses | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 62044120 | --- | Blazers | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 62044190 | --- | Other | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 620442 | -- | Of cotton |  |  |
| 62044210 | --- | House coats and the like dresses | u | $25 \%$ or Rs. 116 per piece, whichever is higher |


| 62044220 | --- | Handloom | u | $25 \%$ or Rs. 116 per piece, whichever is higher |
| :---: | :---: | :---: | :---: | :---: |
| 62044290 | --- | Other | u | $25 \%$ or Rs. 116 per piece, whichever is higher |
| 620443 | -- | Of synthetic fibres : |  |  |
| 62044310 | -- | House coats and the like | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 62044390 | --- | Other | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 62044400 | -- | Of artificial fibres | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 620449 | -- | Of other textile materials : |  |  |
|  | --- | Of silk : |  |  |
| 62044911 | ---- | House coats and the like dresses | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 62044919 | ---- | Other | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
| 62044990 | --- | Other | u | $25 \%$ or Rs. 145 per piece, whichever is higher |
|  |  | Skirts and divided skirts |  |  |
| 62045100 | -- | Of wool or fine animal hair | u | $25 \% \%$ or Rs. 485 per piece, whichever is higher |
| 62045200 | -- | Of cotton | u | 25\% |
| 62045300 | -- | Of synthetic fibres | u | 25\% |
| 620459 | -- | Of other textile materials |  |  |
| 62045910 | --- | Of silk | u | 25\% |
| 62045990 | --- | Other | u | 25\% |
|  |  | Trousers, bib and brace overalls, breeches and shorts |  |  |
| 620461 | -- | Of wool or fine animal hair : |  |  |
| 62046110 | - | Trousers and shorts | u | $25 \%$ or Rs. 285 per piece, whichever is higher |
| 62046190 | --- | Other | u | $25 \%$ or Rs. 285 per piece, whichever is higher |
| 620462 | -- | Of cotton: |  |  |
| 62046210 | --- | Handloom | u | $25 \%$ or Rs. 135 per piece, whichever is higher |
| 62046290 | --- | Other | u | $25 \%$ or Rs. 135 per piece, whichever is higher |
| 62046300 | -- | Of synthetic fibres | u | 25\% |
| 620469 | -- | Of other textile materials : |  |  |
|  | --- | Of silk : |  |  |
| 62046911 | ---- | Sequinned or beaded or embroidered | u | $25 \%$ or Rs. 135 per piece, whichever is higher |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 62046919 |  | Other | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 62046990 | --- | Other | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 6205 |  | Men's or boys' Shirts |  |  |  |
| 620520 | - | Of cotton: |  |  |  |
| 62052010 | --- | Handloom | u | $25 \%$ or Rs. 85 per piece, whichever is higher | - |
| 62052090 | --- | Other | u | $25 \%$ or Rs. 85 per piece, whichever is higher | - |
| 62053000 | - | Of man-made fibres | u | $25 \%$ or Rs.120per piece, whichever is higher | - |
| 620590 |  | Of other textile materials : Of silk: |  |  |  |
| 62059011 | ---- | Khadi | u | $25 \%$ or Rs. 95 per piece, whichever is higher | - |
| 62059019 |  | Other | u | $25 \%$ or Rs. 95 per piece, whichever is higher | - |
| 62059090 | --- | Other | u | $25 \%$ or Rs. 95 per piece, whichever is higher | - |
| 6206 |  | Women's or girls' blouses, SHIRTS and Shirt-blouses |  |  |  |
| 620610 | - | Of silk or silk waste : |  |  |  |
| 62061010 | --- | Of silk | u | 25\% | - |
| 62061090 | --- | Other | u | 25\% | - |
| 62062000 | - | Of wool or fine animal hair | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 620630 | - | Of cotton: |  |  |  |
| 62063010 | --- | Handloom | u | $25 \%$ or Rs. 95 per piece, whichever is higher | - |
| 62063090 | --- | Other | u | $25 \%$ or Rs. 95 per piece, whichever is higher | - |
| 62064000 | - | Of man-made fibres | u | $25 \%$ or Rs.120per piece, whichever is higher | - |
| 62069000 | - | Of other textile materials | u | 25\% | - |
| 6207 |  | Men's or boys' singlets and OTHER VESTS, UNDERPANTS, briefs, nightshirts, pyjamas, bathrobes, dressing gowns |  |  |  |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 62081100 | -- | Slips and petticoats : <br> Of man-made fibres | u | $25 \%$ or Rs. 80 per piece, whichever is higher | - |
| 620819 | -- | Of other textile materials : |  |  |  |
| 62081910 |  | Of cotton other than hand printed | u | $25 \%$ or Rs. 60 per piece, whichever is higher | - |
| 62081990 | --- | Other <br> Nightdresses and pyjamas : | u | $25 \%$ or Rs.60per piece, whichever is higher | - |
| 620821 | -- | Of cotton: |  |  |  |
| 62082110 | --- | Handloom | u | 25\% | - |
| 62082190 | --- | Other | u | 25\% | - |
| 62082200 | -- | Of man-made fibres | u | 25\% | - |
| 620829 | -- | Of other textile materials : |  |  |  |
| 62082910 | --- | Of silk | u | 25\% | - |
| 62082920 | --- | Of wool | u | 25\% | - |
| 62082990 |  | Other <br> Other : | u | 25\% | - |
| 620891 | -- | Of cotton : |  |  |  |
| 62089110 | --- | Dressing gowns and bathrobes | u | $25 \%$ or Rs. 95 per piece, whichever is higher | - |
| 62089190 | --- | Other | u | $25 \%$ or Rs. 95 per piece, whichever is higher | - |
| 620892 | -- | Of man-made fibres : |  |  |  |
| 62089210 | --- | Dressing gowns and bathrobes | u | $25 \%$ or Rs. 65 per piece, whichever is higher | - |
| 62089290 | --- | Other | u | $25 \%$ or Rs. 65 per piece, whichever is higher | - |
| 620899 | -- | Of other textile materials : |  |  |  |
| 62089910 |  | Dressing gowns and bathrobes of wool | u | 25\% | - |
| 62089920 |  | Dressing gowns and bathrobes of silk | u | 25\% | - |
| 62089990 | --- | Other | u | 25\% | - |
| 6209 |  | Babies’ garments and clothing accessories |  |  |  |
| 620920 | - | Of cotton: |  |  |  |
| 62092010 | --- | Handloom | u | 25\% | - |
| 62092090 | --- | Other | u | 25\% | - |
| 62093000 |  | Of synthetic fibres | u | 25\% | - |
| 620990 | - | Of other textile materials : |  |  |  |
| 62099010 |  | Of silk | u | 25\% | - |
| 62099090 |  | Other | u | 25\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 6210 | Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 |  |  |  |
| 62101000 | - Of fabrics of heading 5602 or 5603 | u | 25\% | - |
| 621020 | - Other garments, of the type described in sub-headings6201: |  |  |  |
| 62102010 | --- Outer garments, of rubberised textile fabrics | u | $25 \%$ or Rs. 365 per piece, whichever is higher | - |
| 62102020 | --- Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials | u | $25 \%$ or Rs. 365 per piece, whichever is higher | - |
| 62102030 | --- Outer garments, of fabrics otherwise impregnated or coated | u | $25 \%$ or Rs. 365 per piece, whichever is higher | - |
| 62102090 | Other | u | $25 \%$ or Rs. 365 per piece, whichever is higher | - |
| 621030 | - Other garments, of the type described in sub-headings6202: |  |  |  |
| 62103010 | --- Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials | u | $25 \%$ or Rs. 305 per piece, whichever is higher | - |
| 62103020 | --- Outer garments, of rubberised textile fabrics | u | $25 \%$ or Rs. 305 per piece, whichever is higher | - |
| 62103030 | --- Outer garments, of fabrics otherwise impregnated | u | $25 \%$ or Rs. 305 per piece, whichever is higher | - |
| 62103090 | --- Other | u | $25 \% \%$ or Rs. 305 per piece, whichever is higher | - |
| 621040 | - Other men's or boys' garments : |  |  |  |
| 62104010 | --- Bullet proof jacket, bomb disposal jacket and the like | u | $25 \%$ or Rs. 65 per piece, whichever is higher | - |
| 62104090 | --- Other | u | $25 \%$ or Rs. 65 per piece, whichever is higher | - |
| 62105000 | - Other women's or girls' garments | u | $25 \%$ or Rs. 65 per piece, whichever is higher | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 6211 |  | Track suits, Ski Suits and |  |  |  |
|  |  | SWIMWEAR; OTHER GARMENTS Swimwear: |  |  |  |
| 62111100 | -- | Men's or boys' | u | 25\% | - |
| 62111200 | -- | Women's or girls' | u | 25\% | - |
| 62112000 | - | Ski suits | u | 25\% | - |
|  |  | Other garments, men's or boys' |  |  |  |
| 62113200 | -- | Of cotton | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 62113300 | -- | Of man-made fibres | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 621139 |  | Of other textile materials: Of silk: |  |  |  |
| 62113911 | ---- | Handloom | u | 25\% | - |
| 62113919 |  | Other | u | 25\% | - |
| 62113990 |  | Other <br> Other garments, women's or girls' : | u | 25\% | - |
| 621142 | -- | Of cotton : |  |  |  |
| 62114210 |  | Kurta and salwar with or without duppatta | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 62114290 | --- | Other | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 62114300 | -- | Of man-made fibres | u | $25 \%$ or Rs. 135 per piece, whichever is higher | - |
| 621149 | -- | Of Other textile materials: |  |  |  |
| 62114910 |  | Of wool or fine animal hair Of silk: | u | 25\% |  |
| 62114921 | ---- | Khadi | u | 25\% | - |
| 62114929 | ---- | Other | u | 25\% | - |
| 62114990 | --- | Other | u | 25\% | - |
| 6212 |  | Brassieres, girdles, corsets, braces, SUSPENDERS, GARTERS and Similar articles and parts THEREOF, WHETHER OR NOT KNITTED OR CROCHETED |  |  |  |
| 62121000 | - | Brassieres | u | $25 \%$ or Rs. 30 per piece, whichever is higher | - |
| 62122000 | - | Girdles and panty-girdles | u | $25 \%$ or Rs. 30 per piece, whichever is higher | - |
| 62123000 | - | Corselettes | u | $25 \%$ or Rs. 30 per piece, whichever is higher | - |
| 621290 | - | Other : |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 62129010 |  | Suspender belts, braces, suspender garters | u | $25 \%$ or Rs. 30 per piece, whichever is higher | - |
| 62129090 | --- | Other | u | $25 \% \%$ or Rs. 30 per piece, whichever is higher | - |
| 6213 |  | Handierchiefs |  |  |  |
| 62132000 | - | Of cotton | u | 25\% | - |
| 621390 | - | Other : |  |  |  |
| 62139010 | --- | Of man-made fibres | u | 25\% | - |
| 62139090 | --- | Of other textile materials | u | 25\% | - |
| 6214 |  | Shawls, scarves, mufflers, mantillas, veils and the like |  |  |  |
| 621410 | - | Of silk or silk waste : |  |  |  |
| 62141010 | --- | Scarves of silk measuring 60 cms or less | u | $25 \%$ or Rs. 390 per piece, whichever is higher | - |
| 62141020 | --- | Shawls, scarves (exceeding 60 cms ) and the like | u | $25 \%$ or Rs. 390 per piece, whichever is higher | - |
| 62141030 | --- | Of Handoom | u | $25 \%$ or Rs. 390 per piece, whichever is higher | - |
| 62141090 | --- | Other | u | $25 \%$ or Rs. 390 per piece, whichever is higher | - |
| 621420 | - | Of wool or fine animal hair : |  |  |  |
| 62142010 | --- | Shawls | u | $25 \%$ or Rs. 180 per piece, whichever is higher | - |
|  | --- | Scarves: |  |  |  |
| 62142021 | --- | Khadi | u | $25 \%$ or Rs. 180 per piece, whichever is higher | - |
| 62142029 | ---- | Other | u | $25 \%$ or Rs. 180 per piece, whichever is higher | - |
|  | --- | Mufflers: |  |  |  |
| 62142031 | ---- | Khadi | u | $25 \%$ or Rs. 180 per piece, whichever is higher | - |
| 62142039 | ---- | Other | u | $25 \%$ or Rs. 180 per piece, whichever is higher | - |
| 62142090 | --- | Other | u | $25 \%$ or Rs. 180 per piece, whichever is higher | - |
| 62143000 | - | Of synthetic fibres | u | 25\% | - |
| 62144000 | - | Of artificial fibres | u | 25\% | - |
| 621490 |  | Of other textile materials : |  |  |  |
| 62149010 | --- | Abrabroomal, cotton <br> Chadars, cotton : | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 62149021 | ---- | Grey | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |
| 62149022 | ---- | White bleached | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |
| 62149029 | ---- | Other | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |
|  | --- | Odhani, cotton |  |  |  |
| 62149031 | ---- | Grey | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |
| 62149032 | -- | White bleached | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |
| 62149039 | ---- | Other | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |
| 62149040 | --- | Scarves, cotton | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |
| 62149050 | --- | Shawls, mufflers and the like, of cotton | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |
| 62149060 |  | Shawls, mufflers and the like of man-made fibres | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |
| 62149090 | --- | Other | u | $25 \%$ or Rs. 75 per piece, whichever is higher | - |


| 6215 |  | Ties, bow ties and cravats |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 621510 | - | Of silk or silk waste: |  |  |
| 62151010 | --- | Khadi | u | $25 \%$ or Rs. 55 per piece, whichever is higher |
| 62151090 | --- | Other | u | $25 \%$ or Rs. 55 per piece, whichever is higher |
| 62152000 | - | Of man-made fibres | u | $25 \%$ or Rs. 55 per piece, whichever is higher |
| 621590 | - | Of other textile materials |  |  |
| 62159010 | --- | Of cotton | u | $25 \%$ or Rs. 55 per piece, whichever is higher |
| 62159090 | --- | Other | u | $25 \%$ or Rs. 55 per piece, whichever is higher |



|  |  | GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 6212 |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 621710 | - | Accessories |  |  |
| 62171010 | --- | For articles of apparel of cotton | kg. | 25\% |
| 62171020 |  | For articles of apparel of synthetic fibres | kg. | 25\% |
| 62171030 | --- | For articles of apparel of wool | kg. | 25\% |
| 62171040 | --- | For articles of apparel of silk | kg | 25\% |
| 62171050 | --- | For articles of apparel of regenerated fibre | kg. | 25\% |
| 62171060 | --- | For articles of apparel of other fibres | kg. | 25\% |
| 62171070 | --- | Stockings, socks sockettes and the like of cotton | kg. | 25\% |
| 62171090 | --- | Other | kg. | 25\% |
| 621790 | - | Parts |  |  |
| 62179010 | --- | Collar cuffs and the like of cotton | kg. | 25\% |
| 62179020 | --- | Of silk | kg. | 25\% |
| 62179030 | --- | Of wool | kg. | 25\% |
| 62179040 | --- | Separately presented removable linings for raincoats and other | kg. | 25\% |
| 62179090 | --- | Other | kg | 25\% |

## 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.

## Sub-heading Note:

Sub-heading 630420 covers articles made from warp knit fabrics, impregnated or coated with alphacypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphosmethyl (ISO).


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 63014000 | travelling rugs, of cotton <br> - Blankets (other than electric blankets) and travelling rugs, of synthetic fibres | u | 25\% | - |
| 630190 | - Other blankets and travelling rugs : |  |  |  |
| 63019010 | --- Jute blankets including blankets of blended jute | u | 25\% | - |
| 63019090 | --- Other | u | 25\% | - |
| 6302 | Bed linen, table linen, tollet linen and kitchen linen |  |  |  |
| 630210 | - Bed linen, knitted or crocheted : |  |  |  |
| 63021010 | --- Of cotton | kg. | 25\% | - |
| 63021090 | --- Other <br> - Other bed linen, printed : | kg. | 25\% | - |
| 630221 | -- Of cotton |  |  |  |
| 63022110 | --- Handloom | kg. | $25 \%$ or <br> Rs. 108 <br> per kg., <br> whichever <br> is higher | - |
| 63022190 | --- Other | kg. | $25 \%$ or <br> Rs. 108 <br> per kg., <br> whichever <br> is higher | - |
| 63022200 | -- Of man-made fibres | kg. | 25\% | - |
| 63022900 | -- Of other textile materials <br> - Other bed linen : | kg. | 25\% | - |
| 63023100 | -- Of cotton | kg. | $\begin{gathered} 25 \% \text { or } \\ \text { Rs. } 96 \\ \text { per kg., } \\ \text { whichever } \\ \text { is higher } \end{gathered}$ | - |
| 63023200 | -- Of man-made fibres | kg. | 25\% | - |
| 63023900 | -- Of other textile materials | kg. | 25\% | - |
| 630240 | - Table linen, knitted or crocheted : |  |  |  |
| 63024010 | --- Of silk | kg. | 25\% | - |
| 63024020 | --- Of wool or fine animal hair | kg. | 25\% | - |
| 63024030 | --- Of cotton | kg. | 25\% | - |
| 63024040 | --- Of man-made fibres | kg. | 25\% | - |
| 63024090 | --- Other <br> - Other table linen : | kg. | 25\% | - |
| 630251 | -- Of cotton |  |  |  |
| 63025110 | -- Handloom | kg. | 25\% | - |
| 63025190 | -- Other | kg. | 25\% | - |
| 63025300 | -- Of man-made fibres | kg. | 25\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 63025900 | -- Of other textile materials | kg. | 25\% | - |
| 630260 | - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton |  |  |  |
| 63026010 | --- Handloom | kg. | 25\% | - |
| 63026090 | --- Other <br> - Other : | kg. | 25\% | - |
| 630291 | -- Of cotton |  |  |  |
| 63029110 | --- Handloom | kg. | 25\% | - |
| 63029190 | --- Other | kg. | 25\% | - |
| 63029300 | -- Of man-made fibres | kg. | 25\% | - |
| 63029900 | -- Of other textile materials | kg. | 25\% | - |
| 6303 | Curtains (including drapes) and interior blinds; curtain or bed valances <br> - Knitted or crocheted: |  |  |  |
| 63031200 | -- Of synthetic fibres | kg. | 25\% | - |
| 63031900 | -- Of other textile materials <br> - Other : | kg. | 25\% | - |
| 63039100 | -- Of cotton | kg. | 25\% | - |
| 63039200 | -- Of synthetic fibres | kg. | 25\% | - |
| 630399 | -- Of other textile materials |  |  |  |
| 63039910 | --- Silk shower curtains | kg. | 25\% | - |
| 63039990 | --- Other | kg. | 25\% | - |
| 6304 | OTher furnishing articles, excluding those of heading 9404 <br> - Bedspreads : |  |  |  |
| 63041100 | -- Knitted or crocheted | u | 25\% | - |
| 630419 | -- other : |  |  |  |
| 63041910 | --- Bedsheets and bedcovers, of cotton | u | 25\% | - |
| 63041920 | --- Bedspreads of silk | u | 25\% | - |
| 63041930 | --- Bedsheets and bedcovers of man-made fibres | u | 25\% | - |
| 63041940 | --- Bed sheets and Bed covers of cotton, Handloom | u | 25\% | - |
| 63041990 | --- Other | u | 25\% | - |
| 63042000 | - Bed nets, of warp knit fabrics specified in Subheading Note 1 to this Chapter <br> - Other : | u | 25\% | - |
| 630491 | -- Knitted or crocheted : |  |  |  |
| 63049110 | --- Silk belt | u | 25\% | - |
| 63049120 | --- Woollen cushion cover | u | 25\% | - |
| 63049190 | --- Other | u | 25\% | - |
| 630492 | -- Not knitted or crocheted, of cotton : <br> --- Counterpanes |  |  |  |
| 63049211 | ---- Of Handloom | u | 25\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 63049219 | ---- | Other | u | 25\% | - |
|  | --- | Napkins |  |  |  |
| 63049221 | ---- | Of Handloom | u | 25\% | - |
| 63049229 | ---- | Other | u | 25\% | - |
|  |  | Pillow cases and pillow slips |  |  |  |
| 63049231 | ---- | Of Handloom | u | 25\% | - |
| 63049239 | ---- | Other | u | 25\% | - |
|  | -- | Table cloth and Table Covers |  |  |  |
| 63049241 | ---- | of Handloom | u | 25\% | - |
| 63049249 | ---- | Other | u | 25\% | - |
| 63049250 | --- | Terry towel | u | 25\% | - |
| 63049260 | --- | Towels, other than terry towel | u | 25\% | - |
| 63049270 |  | Mosquito nets | u | 25\% | - |
|  | --- | Cushion covers |  |  |  |
| 63049281 | ---- | Of Handloom | u | 25\% | - |
| 63049289 | ---- | Other | u | 25\% | - |
|  |  | Other furnishing articles |  |  |  |
| 63049291 | ---- | Of Handloom | u | 25\% | - |
| 63049299 | ---- | Other | u | 25\% | - |
| 63049300 | -- | Not knitted or crocheted, of synthetic fibres | u | 25\% | - |
| $630499$ |  | Not knitted or crocheted, of other textile material : |  |  |  |
| 63049910 |  | Silk cushion covers | u | 25\% | - |
|  | --- | Other |  |  |  |
| 63049991 | ---- | Of silk, Handloom | u | 25\% | - |
| 63049992 |  | Of wool, Handloom | u | 25\% | - |
| 63049999 | ---- | Other | u | 25\% | - |
| 6305 |  | Sacks and bags, of a kind used for the |  |  |  |
|  |  | PACKING OF GOODS |  |  |  |
| 630510 | - | Of jute or of other textile bast |  |  |  |
|  |  | fibres of heading 5303 : |  |  |  |
| 63051010 | --- | Jute bagging for raw cotton | kg. | 25\% | - |
| 63051020 | --- | Jute corn (grains) sacks | kg. | 25\% | - |
| 63051030 | --- | Jute hessian bags | kg. | 25\% | - |
| 63051040 |  | Jute sacking bags | kg. | 25\% | - |
| 63051050 | --- | Jute wool sacks | kg. | 25\% | - |
| 63051060 |  | Plastic coated or paper cum polythene lined jute bags and sacks | kg. | 25\% | - |
| 63051070 | --- | Paper laminated hessian jute | kg. | 25\% | - |
| 63051080 | --- | Jute soil savers | kg. | 25\% | - |
| 63051090 | - | Other | kg. | 25\% | - |
| 63052000 | - | Of cotton | kg. | 25\% | - |
|  |  | Of man-made textile materials : |  |  |  |
| 63053200 | -- | Flexible intermediate bulk containers | kg. | 25\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 63053300 | -- Other, of polyethylene or polypropylene strip or the like | kg. | 25\% | - |
| 63053900 | -- Other | kg. | 25\% | - |
| 63059000 | - Of other textile materials | kg. | 25\% | - |
| 6306 | Tarpaulins, awnings and sunblinds; tents (INCLUDING TEMPORARY CANOPIES AND SIMILAR |  |  |  |
|  | ARTICLES); SAILS FOR BOATS, SAILBOARDS OR |  |  |  |
|  | - Tarpaulins, awnings and sunblinds : |  |  |  |
| 63061200 | -- Of synthetic fibres | kg. | 25\% | - |
| 630619 | -- Of other textile materials : |  |  |  |
| 63061910 | --- Jute tarpaulins (including DW tarpaulin) | kg. | 25\% | - |
| 63061920 | --- Blinds or awnings of coir | kg. | 25\% | - |
| 63061930 | --- Venetian or Austrian blinds | kg. | 25\% | - |
| 63061990 | --- Other <br> - Tents (including temporary canopies and similar articles): | kg. | 25\% | - |
| 63062200 | -- Of synthetic fibres | kg. | 25\% | - |
| 630629 | -- Of other textile materials : |  |  |  |
| 63062910 | --- Of jute | kg. | 25\% | - |
| 63062990 | --- Other | kg. | 25\% | - |
| 63063000 | - Sails | kg. | 25\% | - |
| 63064000 | - Pneumatic mattresses | u | 25\% | - |
| 630690 | - Other : |  |  |  |
| 63069010 | --- Of cotton | kg. | 25\% | - |
| 63069090 | --- Of other textile materials | kg. | 25\% | - |
| 6307 | Other made up articles, including |  |  |  |
|  | DRESS PATTERNS |  |  |  |
| 630710 | - Floor-cloths, dish-cloths, dusters and similar cleaning cloths : |  |  |  |
| 63071010 | --- Of cotton | kg. | 25\% | - |
| 63071020 | --- Of man-made fibres | kg. | 25\% | - |
| 63071030 | --- Of Cotton, Handloom | kg. | 25\% | - |
| 63071090 | --- Other | kg. | 25\% | - |
| 630720 | - Life-jackets and life-belts : |  |  |  |
| 63072010 | --- Of cotton | kg. | 25\% | - |
| 63072090 | --- Other | kg. | 25\% | - |
| 630790 | - Other : |  |  |  |
|  | --- Dress materials hand printed : |  |  |  |
| 63079011 | ---- Of cotton | kg. | 25\% | - |
| 63079012 | ---- Of silk | kg. | 25\% | - |
| 63079013 | ---- Of man-made fibres | kg. | 25\% | - |
| 63079019 | ---- Other | kg. | 25\% | - |
| 63079020 | --- Made up articles of cotton | kg. | 25\% | - |
| 63079090 | --- Other | kg. | 25\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | II.-SETS |  |  |  |
| 63080000 | 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 PACKINGSFOR RETAIL SALE | kg. | 25\% | - |
| 63090000 | III.-WORN CLOTHING AND <br> WORN TEXTILE ARTICLES; RAGS <br> Worn clothing and other worn articles | kg. | 25\% | -- |
| 6310 | USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS |  |  |  |
| 631010 | - Sorted : |  |  |  |
| 63101010 | --- Woollen rags | kg. | 25\% | - |
| 63101020 | --- Cotton rags | kg. | 25\% | - |
| 63101030 | --- Gunny cuttings | kg. | 25\% | - |
| 63101090 | --- Other <br> - Other : | kg. | 25\% | - |
| 63109010 | --- Woolen rags | kg. | 25\% | - |
| 63109020 | --- Cotton rags | kg. | 25\% | - |
| 63109030 | --- Gunny cuttings | kg. | 25\% | - |
| 63109040 | --- Synthetic rags | kg. | 25\% | - |
| 63109090 | --- Other | kg. | 25\% | - |

## SECTION XII <br> FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING- STICKS, SEATSTICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIALFLOWERS; 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 of 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.

## Sub-heading Note :

For the purposes of sub-headings 6402 12, 6402 19, 6403 12, 640319 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, springs, 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 6401 | Waterproof footwear with outer soles and UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS of which are netither fixed to the sole nor assembled by stitching, riveting, nailing, SCREWING, PLUGGING OR SIMILAR PROCESSES |  |  |  |
| 640110 | - Footwear incorporating a protective metal toe-cap : |  |  |  |
| 64011010 | --- Of rubber | pa | 35\% | - |
| 64011090 | --- Other <br> - Other footwear : | pa | 35\% | - |
| 640192 | -- Covering the ankle but not covering the knee : |  |  |  |
| 64019210 | --- Of rubber | pa | 35\% | - |
| 64019290 | --- Other | pa | 35\% | - |
| 640199 | -- Other : |  |  |  |
| 64019910 | --- Of rubber | pa | 35\% | - |
| 64019990 | --- Other | pa | 35\% | - |
| 6402 | Other footwear with outer soles and uppers of rubber or plastics <br> - Sports footwear: |  |  |  |
| 640212 | -- Ski-boots, cross-country ski footwear and snowboard boots : |  |  |  |
| 64021210 | --- Of rubber | pa | 35\% | - |
| 64021290 | --- Other | pa | 35\% | - |
| 640219 | -- Other : |  |  |  |
| 64021910 | --- Of rubber | pa | 35\% | - |
| 64021990 | --- Other | pa | 35\% | - |
| 640220 | - Footwear with upper straps or thongs assembled to the sole by means of plugs : |  |  |  |
| 64022010 | --- Of rubber | pa | 35\% | - |
| 64022090 | --- Other <br> - Other footwear : | pa | 35\% | - |
| 640291 | -- Covering the ankle : |  |  |  |
| 64029110 | --- Of rubber | pa | 35\% | - |
| 64029190 | --- Other | pa | 35\% | - |
| 640299 | -- Other |  |  |  |
| 64029910 | --- Of rubber | pa | 35\% | - |
| 64029990 | --- Other | pa | 35\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 6403 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather - Sports footwear : |  |  |  |
| 64031200 | -- Ski-boots, cross-country ski footwear and snowboard boots | pa | 35\% | - |
| 640319 | -- Other : |  |  |  |
| 64031910 | - With outer soles of leather | pa | 35\% | - |
| 64031920 | - With outer soles of rubber | pa | 35\% | - |
| 64031990 | --- Other | pa | 35\% | - |
| 640320 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe : <br> --- All leather, closed toe : |  |  |  |
| 64032011 | ---- For men | pa | 35\% | - |
| 64032012 | For women | pa | 35\% | - |
| 64032013 | For children | pa | 35\% | - |
| 64032019 | - Other | pa | 35\% | - |
|  | --- All leather, open toe |  |  |  |
| 64032021 | --- For men | pa | 35\% | - |
| 64032022 | - For women | pa | 35\% | - |
| 64032023 | For children | pa | 35\% | - |
| 64032029 | Others | pa | 35\% | - |
| 64032030 | --- Of leather soles with embroidered uppers | pa | 35\% | - |
| 64032040 | --- Kolapuri chappals and similar footwear | pa | 35\% | - |
| 64032090 | --- Other | pa | 35\% | - |
| 64034000 | - Other footwear, incorporating a protective metal toe-cap <br> - Other footwear, with outer soles of leather | pa | 35\% | - |
| 640351 | -- Covering the ankle : <br> --- All leather shoes : |  |  |  |
| 64035111 | -- For men | pa | 35\% | - |
| 64035112 | -- For women | pa | 35\% | - |
| 64035113 | -- For children | pa | 35\% | - |
| 64035119 | Other | pa | 35\% | - |
| 64035190 | --- Other | pa | 35\% | - |
| 640359 | -- Other : |  |  |  |
| 64035910 | --- For men | pa | 35\% | - |
| 64035920 | - For women | pa | 35\% | - |
| 64035930 | --- For children | pa | 35\% | - |
| 64035990 | --- Other <br> - Other footwear : | pa | 35\% | - |
| 640391 | -- Covering the ankle : |  |  |  |
| 64039110 | --- Leather boots and other footwear with | pa | 35\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | rubber sole |  |  |  |
| 64039120 | --- | Leather footwear with plastic and synthetic sole | pa | 35\% | - |
| 64039190 | --- | Other | pa | 35\% | - |
| 640399 | -- | Other : |  |  |  |
| 64039910 | --- | Leather sandals with rubber sole | pa | 35\% | - |
| 64039920 | --- | Leather sandals with plastic or synthetic sole | pa | 35\% | - |
| 64039990 | --- | Other | pa | 35\% | - |
| 6404 |  | Footwear with outer soles of rubber, plast LEATHER OR COMPOSITION LEATHER AND UPPERS TEXTILE MATERIALS <br> Footwear with outer soles of rubber or plastics |  |  |  |
| 640411 |  | Sports footwear; tennis shoes, basketball shoes gym shoes, training shoes and the like : |  |  |  |
| 64041110 | --- | Of rubber sole with canvas upper | pa | 35\% | - |
| 64041120 | --- | Of rubber sole with leather cloth uppers | pa | 35\% | - |
| 64041190 | --- | Other | pa | 35\% | - |
| 640419 | -- | Other : |  |  |  |
| 64041910 | --- | Of rubber sole with canvas upper | pa | 35\% | - |
| 64041920 | --- | Of rubber sole with leather cloth uppers | pa | 35\% | - |
| 64041990 | --- | Other | pa | 35\% | - |
| 64042000 |  | Footwear with outer soles of leather or composition leather | pa | 35\% | - |
| 6405 |  | Other footwear |  |  |  |
| 64051000 | - | With uppers of leather or composition leather | pa | 35\% | - |
| 64052000 |  | With uppers of textile materials | pa | 35\% | - |
| 64059000 | - | Other | pa | 35\% | - |
| 6406 |  | Parts of footwear (including uppers Whether or not attached to soles other than outer soles); removable in-Soles, heel CUSHIONS and SIMILAR articles; gatters, LEGGINGS and Similar articles, and parts THEREOF |  |  |  |
| 640610 |  | Uppers and parts thereof, other than stiffeners : |  |  |  |
| 64061010 | --- | Embroidered uppers of textile materials | kg. | 20\% | - |
| 64061020 | --- | Leather uppers (prepared) | kg. | 20\% | - |
| 64061030 | --- | Goat lining | kg. | 20\% | - |
| 64061040 | --- | Sheep lining | kg. | 20\% | - |
| 64061090 | --- | Other | kg. | 20\% | - |
| 64062000 | - | Outer soles and heels, of rubber or plastics | kg. | 20\% | - |
| 640690 | - | Other: |  |  |  |
| 64069010 | -- - | Of wood | kg. | 20\% | - |


| $\mathbf{( 1 )}$ | (2) | (3) | (4) | (5) |  |
| :---: | :---: | :--- | :---: | :---: | :---: |
| 64069020 | --- | Leather parts other than soles and prepared uppers | kg. | $20 \%$ | - |
| 64069030 | -- | Leather soles | kg. | $20 \%$ | - |
| 64069040 | -- | Gaiters,leggings and similar articles | kg. | $20 \%$ | - |
| 64069050 | -- | Parts of gaiters,leggings and similar articles | kg. | $20 \%$ | - |
| 64069090 | -- | Other | kg. | $20 \%$ | - |

## 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.


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 65040000 | Hats and other headgear, platted or made by assembling strips of any material, whether ORNOT LINED OR TRIMMED | kg. | 10\% | - |
| 6505 | 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; HAIRnets of any material, whether or not LINED OR TRIMMED |  |  |  |
| 650500 | - 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 |  |  |  |
| 65050010 | Hair nets | kg. | 10\% |  |
| 65050090 | --- Other | kg. | 10\% | - |
| 6506 | Other headgear, whether or not lined OR TRIMMED |  |  |  |
| 650610 | - Safety headgear: |  |  |  |
| 65061010 | --- Speed glass welding helmets or other helmets meant for industrial use | u | 10\% | - |
| 65061090 | --- Other <br> - Other: | u | 10\% | - |
| 65069100 | -- Of rubber or of plastics | kg. | 10\% | - |
| 65069900 | -- Of other materials | kg. | 10\% | - |
| 65070000 | Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear | kg. | 10\% | - |

## 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) |  |  |  |
| 66011000 | - Garden or similar umbrellas <br> - Other: | u | 10\% | - |
| 66019100 | -- Having a telescopic shaft | u | 10\% | - |
| 66019900 | -- Other | u | 10\% | - |
| 66020000 | Walking-sticks, seat-sticks, whips, riding CROPS AND THE LIKE | u | 10\% | - |
| 6603 | Parts, trimmings and accessories of articles of heading 6601 to 6602 |  |  |  |
| 66032000 | Umbrella frames, including frames mounted on shafts (sticks) | kg. | 10\% | - |
| 660390 | - Other: |  |  |  |
| 66039010 | --- Umbrella ribs | kg. | 10\% | - |
| 66039090 | --- Other | kg. | 10\% | - |

## 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) ;
(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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Prefer ential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 6701 | 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) |  |  |  |
| 670100 | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and |  |  |  |



## SECTION XIII

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

## Сhapter 68 <br> 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, bituminised or asphalted paper and paperboard) ;
(c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric) ;
(d) articles of Chapter 71 ;
(e) tools or parts of tools, of Chapter 82 ;
(f) lithographic stones of heading 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, luminaires 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), of heading 9609 (for example, slate pencils), heading 9610 (for example, drawing slates) or of heading 9620 (monopods, bipods, tripods and similar articles); 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 2512.5 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | ---: |
|  |  | Standard | Prefer- <br> ential <br> Areas |  |
| $\mathbf{( 1 )}$ | (2) | (3) | (4) | $\mathbf{( 5 )}$ |
| $\mathbf{6 8 0 1 0 0 0 0}$ | Setts, CURBSTONES AND FLAGSTONES, <br> OF NATURAL STONE (ExCEPT SLATE) | kg. | $10 \%$ | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 6802 | Worked monumental or bullding stone (except slate) and articles thereof, other than goods of heading 6801; mosaiccubes and the like, of natural stone (including slate), whether or not on a backing; artificlally coloured granules, chippings and powder, of natural stone (including slate) | kg. | 40\% |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| 68021000 |  |  |  |  |
|  | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face 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 <br> - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface : |  |  |  |
|  |  |  |  |  |
| 680221 | -- Marble, travertine and alabaster : |  |  |  |
| 68022110 | --- Marble blocks or tiles | kg. | 40\% | - |
| 68022120 | --- Marble monumental stone | kg. | 40\% | - |
| 68022190 | --- Other | kg. | 40\% | - |
| 680223 | -- Granite : |  |  |  |
| 68022310 | --- Granite blocks or tiles | kg. | 40\% | - |
| 68022390 | --- Other | kg. | 40\% | - |
| 68022900 | -- Other stone | kg. | 40\% | - |
|  | - Other : |  |  |  |
| 68029100 | -- Marble, travertine and alabaster | kg. | 40\% | - |
| 68029200 | -- Other calcareous stone | kg. | 40\% | - |
| 68029300 | -- Granite | kg. | 40\% | - |
| 68029900 | -- Other stone | kg. | 10\% | - |
| 68030000 | Worked slate and articles of slate or of agGlomerated slate | kg. | 10\% | - |
| 6804 | 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 |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| 68041000 | - Millstones and grindstones for milling, grinding or pulping | kg. | 10\% | - |






## Chapter 69

## Ceramic products

## Notes:

1. This Chapter applies only to ceramic products which have been fired after shaping:
(a) headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903;
(b) articles heated to temperatures less than $800^{\circ} \mathrm{C}$ for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
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, luminaires 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).

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :--- | :---: | :---: | :---: | :---: |
|  |  | StandardPrefer- <br> ential <br> Areas |  |  |
| $(1)$ | (2) | (3) | (4) | $(5)$ |




| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 6908 | Omitted |  |  |  |
| 6909 | Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or Packing of goods Ceramic wares for laboratory, chemical or other technical uses : |  |  |  |
| 69091100 | -- Of porcelain or china | kg. | 10\% | - |
| 69091200 | -- Articles having a hardness equivalent to 9 or more on the Mohs scale | kg. | 10\% | - |
| 690919 | -- Other : |  |  |  |
| 69091910 | - Ceramic filter candle | kg. | 10\% | - |
| 69091990 | --- Other | kg. | 10\% | - |
| 69099000 | Other | kg. | 10\% | - |
| 6910 | Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, FLuSHING CISTERNS, urinals and similar sanitary fixtures |  |  |  |
| 69101000 | - Of porcelain or china | kg. | 10\% | - |
| 69109000 | Other | kg. | 10\% | - |
| 6911 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china |  |  |  |
| 691110 | - Tableware and kitchenware: <br> --- Tableware : |  |  |  |
| 69111011 | ---- Of bone china and soft porcelain | kg. | 20\% | - |
| 69111019 | ---- Other <br> --- Kitchenware: | kg. | 20\% | - |
| 69111021 | ---- Of Bone china and soft porcelain | kg. | 20\% | - |
| 69111029 | -- Other | kg. | 20\% | - |
| 691190 | - Other: |  |  |  |
| 69119010 | --- Toilet articles | kg. | 10\% | - |
| 69119020 | --- Water filters of a capacity not exceeding 40 litres | kg. | 20\% | - |
| 69119090 | -- Other | kg. | 20\% | - |
| 6912 | Ceramic tableware, kitchenware, other household articles and tollet articles, other than of porcelain or china |  |  |  |
| 691200 | - Ceramic tableware, kitchenware, other household articles and toilet articles, other than of |  |  |  |

## SECTION-XIII

## CHAPTER-69

| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| porcelain or china : |  |  |  |  |  |
| 69120010 | --- | Tableware | kg. | 20\% |  |
| 69120020 | --- | Kitchenware | kg. | 20\% |  |
| 69120030 | --- | Toilet articles | kg. | 10\% | - |
| 69120040 | --- | Clay articles | kg. | 20\% | - |
| 69120090 | --- | Other | kg. | 20\% | - |
| 6913 |  | Statuettes and other ornamental ceramic articles |  |  |  |
| 69131000 |  | Of porcelain or china | kg. | 10\% | - |
| 69139000 | - | Other | kg. | 10\% | - |
| 6914 |  | Other ceramic articles |  |  |  |
| 69141000 |  | Of porcelain or china | kg. | 10\% | - |
| 69149000 | - | Other | kg. | 10\% | - |

## 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) front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
(e) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
(f) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90 ;
(g) luminaires and lighting fittings, illuminated signs, illuminated name-plates and the like, having apermanently fixed light source, or parts thereof of heading 9405;
(h)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
(ij) 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 $\left(\mathrm{SiO}_{2}\right)$ content not less than $60 \%$ by weight ;
(b) mineral wools with a silica $\left(\mathrm{SiO}_{2}\right)$ content less than $60 \%$ but with an alkaline oxide $\left(\mathrm{K}_{2} \mathrm{O}\right.$ or $\mathrm{Na}_{2} \mathrm{O}$ ) content exceeding $5 \%$ by weight or a boric oxide $\left(\mathrm{B}_{2} \mathrm{O}_{3}\right)$ content exceeding $2 \%$ by weight . Mineral wools which do not comply with the above specifications fall in heading 6806.
5.Throughout this Schedule, the expression "glass" includes fused quartz and other fused silica.

## Sub-heading Note :

For the purposes of tariff items $70132200,70133300,70134100$ and 70139100 , the expression "lead crystal" means only glass having a minimum lead monoxide ( PbO ) content by weight of $24 \%$.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 7001 | CULLET AND OTHER WASTE AND SCRAP OF GLASS, EXCLUDING GLASS FROM CATHODE RAY TUBES OR EXCLUDING GLASS FROM CATHODE RAY TUBES OR OTHER ACTIVATED GLASS OF HEADING 8549; GLASS IN THE MASS |  |  |  |
| 700100 | - Cullet and other waste and scrap of glass; excluding glass from cathode ray tubes or other activated glass of heading 8549; glass in the mass: |  |  |  |
| 70010010 | --- Cullet and other waste and scrap of glass | kg. | 10\% | - |
| 70010020 | --- Enamel glass in the mass | kg. | 10\% | - |
| 70010090 | --- Other | kg. | 10\% | - |
| 7002 | Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked |  |  |  |
| 70021000 | - Balls | kg. | 10\% | - |
| 700220 | - Rods : |  |  |  |
| 70022010 | --- Enamel glass rods | kg. | 10\% | - |
| 70022090 | --- Other <br> - Tubes: | kg. | 10\% | - |
| 70023100 | -- Of fused quartz or other fused silica | kg. | 10\% | - |
| 70023200 | Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of $0^{\circ} \mathrm{C}$ to $300^{\circ} \mathrm{C}$ | kg. | 10\% | - |
| 70023900 | -- Other | kg. | 10\% | - |
| 7003 | Cast glass and rolled glass, in sheets or Profiles, whether or not having an absorbent, reflecting or non-reflecting layer, bUt NOT OTHERWISE WORKED <br> - Non-wired sheets : |  |  |  |
| 700312 | -- Coloured throughout the mass (body-tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer : |  |  |  |
| 70031210 | --- Tinted | $\mathrm{m}^{2}$ | 10\% | - |
| 70031290 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |
| 700319 | -- Other : |  |  |  |
| 70031910 | --- Tinted | $\mathrm{m}^{2}$ | 10\% | - |
| 70031990 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |
| 700320 | - Wired sheets : |  |  |  |
| 70032010 | --- Tinted | $\mathrm{m}^{2}$ | 10\% | - |
| 70032090 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |
| 700330 | - Profiles |  |  |  |
| 70033010 | --- Tinted | $\mathrm{m}^{2}$ | 10\% | - |
| 70033090 | --- Other | $\mathrm{m}^{2}$ | 10\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 7007 | - | Safety glass, consisting of toughened <br> (TEMPERED) OR LAMINATED GLASS <br> Toughened (tempered) safety glass : |  |  |  |
| 70071100 |  | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | kg. | 15\% | - |
| 70071900 | - | Other <br> Laminated safety glass : | $\mathrm{m}^{2}$ | 15\% | - |
| 700721 |  | Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels : |  |  |  |
| 70072110 | --- | Bullet proof glass | kg. | 15\% | - |
| 70072190 | --- | Other | kg. | 15\% | - |
| 70072900 | -- | Other | $\mathrm{m}^{2}$ | 15\% | - |
| 7008 |  | Multiple-walled insulating units of glass |  |  |  |
| 700800 | - | Multiple-walled insulating units of glass : |  |  |  |
| 70080010 | --- | Glazed glass, double walled | kg. | 10\% | - |
| 70080020 | --- | Glazed glass, multiple walled | kg. | 10\% | - |
| 70080090 | --- | Other | kg. | 10\% | - |
| 7009 |  | Glass mirrors, whether or not framed, INCLUDING REAR-VIEW MIRRORS |  |  |  |
| 700910 | - | Rear-view mirrors for vehicles : |  |  |  |
| 70091010 | --- | Prismatic rear-view mirror for vehicles | kg. | 15\% | - |
| 70091090 | --- | Other <br> Other : | kg. | 15\% | - |
| 70099100 | -- | Unframed | kg. | 15\% | - |
| 70099200 | -- | Framed | kg. | 15\% | - |
| 7010 |  | 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 |  |  |  |
| 70101000 | - | Ampoules | kg. | 10\% | - |
| 70102000 | - | Stoppers, lids and other closures | kg. | 10\% | - |
| 70109000 | - | Other | kg. | 10\% | - |
| 7011 |  | Glass envelopes (including bulbs and tubes), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS AND LIGHT SOURCES, CATHODERAY TUBES OR THE LIKE |  |  |  |
| 701110 | - | For electric lighting : |  |  |  |
| 70111010 | --- | Glass envelopes for fluorescent lamps | kg. | 10\% | - |
| 70111020 | --- | Glass envelopes for filament lamps | kg. | 10\% | - |
| 70111090 | --- | Other | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 70112000 | - For cathode-ray tubes | kg. | 10\% | - |
| 701190 | - Other : |  |  |  |
| 70119010 | --- Glass envelopes for electronic valves | kg. | 10\% | - |
| 70119090 | --- Other | kg. | 10\% | - |
| 70120000 | Omitted |  |  |  |
| 7013 | Glassware of a kind used for table, kitchen, TOLLET, OFFICE, INDOOR DECORATION OR SIMILAR purposes (other than that of heading 7010 or 7018) |  |  |  |
| 70131000 | - Of glass-ceramics <br> - Stemware drinking glasses, other than of glass-ceramics : | kg. | 20\% | - |
| 70132200 | -- Of lead crystal | kg. | 20\% | - |
| 70132800 | -- Other <br> - Other drinking glasses, other than of glassceramics : | kg. | 20\% | - |
| 70133300 | -- Of lead crystal | kg. | 20\% | - |
| 70133700 | -- Other <br> - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics : | kg. | 20\% | - |
| 70134100 | -- Of lead crystal | kg. | 20\% | - |
| 70134200 | -- Of glass having a linear coefficient of expansion not exceeding $5 \times 10-6$ per Kelvin within a temperature range of $0{ }^{\circ} \mathrm{C}$ to $300^{\circ} \mathrm{C}$, | kg. | 20\% | - |
| 70134900 | -- Other <br> - Other glassware : | kg. | 20\% | - |
| 70139100 | -- Of lead crystal | kg. | 20\% | - |
| 70139900 | -- Other | kg. | 20\% | - |
| 7014 | Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked |  |  |  |
| 701400 | - Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked : |  |  |  |
| 70140010 | --- Signalling glassware | kg. | 10\% | - |
| 70140020 | --- Optical elements | kg. | 10\% | - |
| 7015 | Clock or watch glasses and similar glasses, glasses for non-corrective or corrective SPECTACLES, CURVED, BENT, HOLLOWED OR the like; not optically worked; hollow |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | glass spheres and their segments, for the manufacture of such glasses |  |  |  |
| 701510 | - | Glasses for corrective spectacles: |  |  |  |
| 70151010 | --- | Ophthalmic rough blanks | kg. | 10\% | - |
| 70151020 | --- | Flint button | kg. | 10\% | - |
| 70151090 | --- | Other | kg. | 10\% | - |
| 701590 | - | Other : |  |  |  |
| 70159010 |  | Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses | kg. | 10\% | - |
| 70159020 | - | Glass for sun glasses | kg. | 10\% | - |
| 70159090 | --- | Other | kg. | 10\% | - |
| 7016 |  | Paving blocks, slabs, bricks, squares, tiles and OTHER articles of pressed or mouldedglass, WHETHER OR NOT WIRED, OF A KIND USEDFOR BUILDING or Construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or SIMILAR FORMS |  |  |  |
| 70161000 |  | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | kg. | 10\% | - |
| 70169000 | - | Other | kg. | 10\% | - |
| 7017 |  | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated |  |  |  |
| 70171000 | - | Of fused quartz or other fused silica | kg. | 10\% | - |
| 70172000 |  | Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of $0^{\circ} \mathrm{C}$ to $300^{\circ} \mathrm{C}$ | kg. | 10\% | - |
| 701790 |  | Other : |  |  |  |
| 70179010 | --- | Graduated or calibrated laboratory glassware | kg. | 10\% | - |
| 70179020 | --- | Pharmaceutical glassware | kg. | 10\% | - |
| 70179030 | --- | Hygienic glassware | kg. | 10\% | - |
| 70179090 | --- | Other | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 7018 | 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 |  |  |  |  |
|  | MICROSPHERESDIAMETER NOT EXCEEDING $\mathbf{1}$ MM $\quad$ IN |  |  |  |  |
| 701810 |  | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares : |  |  |  |
| 70181010 | --- | Bangles | kg. | 10\% | - |
| 70181020 | --- | Beads | kg. | 20\% | - |
| 70181090 | -- | Other | kg. | 10\% | - |
| 70182000 | - | Glass microspheres not exceeding 1 mm in diameter | kg. | 10\% | - |
| 701890 | - | Other : |  |  |  |
| 70189010 | --- | Glass statues | kg. | 10\% | - |
| 70189090 | --- | Other | kg. | 10\% | - |
| 7019 | Glass fibres (including glass wool) and |  |  |  |  |
|  | ARTICLES THEREOF (FOR EXAMPLE, YARN, ROVINGS, woven fabrics) |  |  |  |  |
|  | - Slivers, rovings, yarn and chopped strands and mats thereof: |  |  |  |  |
| 70191100 |  | Chopped strands, of a length of not more than 50 mm | kg. | 10\% | - |
| 70191200 | -- | Rovings | kg. | 10\% | - |
| 70191300 | -- | Other yarn, slivers | kg. | 10\% | - |
| 70191400 | -- | Mechanically bonded mats | kg. | 10\% | - |
| 70191500 |  | Chemically bonded mats | kg. | 10\% | - |
| 70191900 | -- | Other | kg. | 10\% | - |
|  | - Mechanically bonded fabrics: |  |  |  |  |
| 70196100 | -- | Closed woven fabrics of rovings | kg. | 10\% | - |
| 70196200 |  | Other closed fabrics of rovings | kg. | 10\% | - |
| 70196300 |  | Closed woven fabrics, plain weave, of yarns, not coated or laminated | kg. | 10\% | - |
| 70196400 |  | Closed woven fabrics, plain weave, of yarns, coated or laminated | kg. | 10\% | - |
| 70196500 | -- | Open woven fabrics of a width not exceeding 30 cm | kg. | 10\% | - |
| 70196600 | -- | Open woven fabrics of a width exceeding 30 cm | kg. | 10\% | - |
| 70196900 | -- Other <br> - Chemically bonded fabrics: |  | kg. | 10\% | - |
|  |  |  |  |  |  |
| 70197100 |  | Veils (thin sheets) | kg. | 10\% | - |
| 70197200 |  | -- Other closed fabrics | kg. | 10\% | - |
| 70197300 |  | Other open fabrics | kg. | 10\% | - |
| 70198000 | -- | - Glass wool and articles of glass wool | kg. | 10\% | - |
| 70199000 | - Other |  | kg. | 10\% | - |

## CHAPTER-70

| $\mathbf{( 1 )}$ | (2) | (3) | (4) | (5) |
| :--- | :--- | :--- | :--- | :--- |
| $\mathbf{7 0 2 0}$ | OTHER ARTICLES OF GLASS |  |  |  |
| 702000 | Other articles of glass: |  |  |  |
| 70200011 | ---- | Glass shells, glass globes and glass founts : |  |  |
| 70200012 | --- | Globes for lamps and lanterns | kg. | $10 \%$ |
| 70200019 | --- | Other | kg. | $10 \%$ |
| 70200021 | ---- | Glass chimneys : | kg. | $10 \%$ |
| 70200029 | ---- | For lamps and lanterns | kg. | $10 \%$ |
| 70200090 | --- | Other | kg. | $10 \%$ |

## 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 of 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 7112.5 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, lusters);
(d) supported catalysts (heading 3812.5);
(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);
(1) 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 statutory (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 inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as $2 \%$ by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
(a) an alloy containing $2 \%$ or more, by weight, of platinum is to be treated as an alloy of platinum;
(b) an alloy containing $2 \%$ or more, by weight, of gold but not 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 this Schedule 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 this Schedule, 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, hotrolling 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 this Schedule.
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 reconstituted amber, jet or coral.
10. For the purposes of heading 7114, the expression "articles of goldsmiths' or silversmiths' wares"
includes such articles as ornaments, table-ware, 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 9612.5), 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.

## Sub-heading Notes :

1. For the purposes of sub-headings $710610,710811,711011,711021,711031$ and 711041 , 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 sub-headings 711011 and 7110 19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or rutheniu
3. For the classification of alloys in the sub-headings 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.

| Tariff Item | Description of goods |  | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) |  | (2) |  | (3) | (4) | (5) |
|  |  | I.-NATURAL OR CULTU PRECIOUS OR SEMI-PR |  |  |  |
| 7101 |  | Pearls, natural or cultured worked or graded but not set; pearls, natural or cult STRUNG FOR CONVENIENCE OF |  |  |  |
| 710110 | - | Natural pearls : |  |  |  |
| 71011010 | --- | Unworked | kg. | 10\% | - |
| 71011020 | --- | Worked | kg. | 10\% | - |
|  |  | Cultured pearls |  |  |  |
| 71012100 | -- | Unworked | kg. | 10\% | - |
| 71012200 | -- | Worked | kg. | 10\% | - |
| 7102 |  | DiAMONDS, whether or not MOUNTED OR SET |  |  |  |
| 71021000 | - | Unsorted | c/k | 10\% | - |
|  | - | Industrial : |  |  |  |
| 710221 | -- | Unworked or simply sawn, |  |  |  |
| 71022110 | --- | Sorted | c/k | 10\% | - |
| 71022120 | --- | Unsorted | c/k | 10\% | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 71031071 | ---- Tourmaline | kg. | 10\% | - |
| 71031072 | Tanzanite | kg. | 10\% | - |
| 71031079 | ---- Other | kg. | 10\% | - |
| 71031090 | --- Other <br> - Otherwise worked: | kg. | 10\% | - |
| 710391 | -- Ruby, sapphire and emeralds: |  |  |  |
| 71039110 | --- Ruby | c/k | 10\% |  |
| 71039120 | --- Sapphire | c/k | 10\% | - |
| 71039130 | -- Emeralds | c/k | 10\% | - |
| 710399 | -- Other: <br> --- Precious or semi-precious stones of "Beryl" and "Chrysoberyl" mineralogical species, other than "Emerald": |  |  |  |
| 71039911 | ---- Yellow/golden/pink/red/green beryl | c/k | 10\% | - |
| 71039912 | ---- Chrysoberyl (including chrysoberyl cat's eye) | c/k | 10\% | - |
| 71039913 | ---- Alexandrite (including alexandrite cat's eye) | c/k | 10\% | - |
| 71039919 | ---- Other <br> --- Precious or semi-precious stones of "Corundum" and "Feldspar" mineralogical species, other than "Ruby" and "Sapphire": | c/k | 10\% | - |
| 71039921 | Moonstone | c/k | 10\% | - |
| 71039929 | ---- Other <br> --- Precious or semi-precious stones of "Garnet" and "Lazurite" mineralogical species: | c/k | 10\% | - |
| 71039931 | Garnet | c/k | 10\% | - |
| 71039932 | Lapis-lazuli | c/k | 10\% | - |
| 71039939 | ---- Other <br> --- Precious or semi-precious stones of "Prehnite" and "Quartz" mineralogical species: | c/k | 10\% | - |
| 71039941 | Prehnite | c/k | 10\% | - |
| 71039942 | Agate | c/k | 10\% | - |
| 71039943 | Aventurine | c/k | 10\% | - |
| 71039944 | - Chalcedony | c/k | 10\% | - |
| 71039949 | ---- Other <br> --- Precious or semi-precious stones of "Tourmaline" and "Zoisite" mineralogical species: | c/k | 10\% | - |
| 71039951 | Tourmaline | c/k | 10\% | - |
| 71039952 | -- Tanzanite | c/k | 10\% | - |
| 71039959 | --- Other | c/k | 10\% | - |
| 71039990 | --- Other | c/k | 10\% | - |
| 7104 | Synthetic or reconstructed precious or semiPRECIOUS STONES, WHETHER OR NOT WORKED OR graded but not strung, mounted or set; |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 71081200 | -- Other unwrought forms | kg. | 12.5\% | - |
| 71081300 | -- Other semi-manufactured forms | kg. | 12.5\% | - |
| 71082000 | - Monetary | kg. | 12.5\% | - |
| 71090000 | Base metals or silver, clad with gold, not FURTHER WORKED THAN SEMI-MANUFACTURED | kg. | 12.5\% | - |
| 7110 | Platinum, unwrought or in semi-manufactured FORM, OR IN POWDER FORM <br> - Platinum : |  |  |  |
| 711011 | -- Unwrought or in powder form: |  |  |  |
| 71101110 | --- Unwrought form | kg. | 12.5\% | - |
| 71101120 | --- In powder form | kg. | 12.5\% | - |
| 71101900 | -- Other <br> - Palladium: | kg. | 12.5\% |  |
| 71102100 | -- Unwrought or in powder form | kg. | 12.5\% | - |
| 71102900 | -- Other <br> - Rhodium: | kg. | 12.5\% | - |
| 71103100 | -- Unwrought or in powder from | kg. | 12.5\% | - |
| 71103900 | -- Other <br> - Iridium, osmium and ruthenium : | kg. | 12.5\% | - |
| $71104100$ | -- Unwrought or in powder from |  | $12.5 \%$ | - |
| $71104900$ | -- Other | kg. | $12.5 \%$ | - |
| 71110000 | Base metals, sllver or gold, clad with PLATINUM, NOT FURTHER WORKED than SEMI- MANUFACTURED | kg. | 12.5\% | - |
| 7112 | 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 other than goods of heading 8549 |  |  |  |
| 71123000 | - Ash containing precious metal or precious metal compounds <br> - Other : | kg. | 12.5\% | - |
| 71129100 | -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals | kg. | 12.5\% | - |
| 71129200 | -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals | kg. | 12.5\% | - |
| 711299 | -- Other : |  |  |  |
| 71129910 | --- Of silver, including metal clad with silver but | kg. | 12.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & 71129920 \\ & 71129990 \end{aligned}$ | ---- | excluding sweepings containing other precious metals <br> Sweepings containing gold or silver <br> Other | $\begin{aligned} & \text { kg. } \\ & \text { kg. } \end{aligned}$ | $\begin{aligned} & 12.5 \% \\ & 12.5 \% \end{aligned}$ | - |
|  |  | III.-JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES |  |  |  |
| 7113 | - | Articles of Jewellery and parts thereof, of PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL <br> Of precious metal whether or not plated or clad with precious metal: |  |  |  |
| 711311 | -- | Of silver, whether or not plated or clad with other precious metal: |  |  |  |
| 71131110 | --- | Jewellery with filigree work | kg. | 20\% | - |
| 71131120 | --- | Jewellery studded with gems | kg. | 20\% | - |
| 71131130 | --- | Other articles of Jewellery | kg. | 20\% | - |
| 71131190 | --- | Parts | kg. | 20\% | - |
| 711319 | -- | Of other precious metal, whether or not plated or clad with precious metal : |  |  |  |
| 71131910 | --- | Of gold, unstudded | kg. | 20\% | - |
| 71131920 | --- | Of gold, set with pearls | kg. | 20\% | - |
| 71131930 | --- | Of gold, set with diamonds | kg. | 20\% | - |
| 71131940 | --- | Of gold, set with other precious and semiprecious stones | kg. | 20\% | - |
| 71131950 | --- | Of platinum, unstudded | kg. | 20\% | - |
| 71131960 | --- | Parts | kg. | 20\% | - |
| 71131990 | --- | Other | kg. | 20\% | - |
| 71132000 | - | Of base metal clad with precious metal | kg. | 20\% | - |
| 7114 | - | Articles of goldsmiths' or Silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal <br> Of precious metal, whether or not plated or clad with precious metal : |  |  |  |
| 711411 | -- | Of silver, whether or not plated or clad with precious metal: |  |  |  |
| 71141110 | --- | Articles | kg. | 20\% | - |
| 71141120 | --- | Parts | kg. | 20\% | - |
| 711419 | -- | Of other precious metal, whether or not plated clad with precious metal : | or |  |  |
| 71141910 | --- | Articles of gold | kg. | 20\% | - |
| 71141920 | --- | Articles of platinum | kg. | 20\% | - |

## SECTION-XIV

## CHAPTER-71

| 71141930 | --- | Parts | kg. | 20\% |
| :---: | :---: | :---: | :---: | :---: |
| 711420 |  | Of base metal clad with precious metal : |  |  |
| 71142010 | --- | Articles clad with gold | kg. | 20\% |
| 71142020 | --- | Other articles | kg. | 20\% |
| 71142030 | --- | Parts | kg. | 20\% |
| 7115 |  | Other articles of precious metal or of metal clad with precious metal |  |  |
| 71151000 | - | Catalysts in the from of wire cloth or grill, of platinum | kg. | 10\% |
| 711590 | - | Other: |  |  |
| 71159010 | --- | Laboratory and industrial articles of precious metal | kg. | 10\% |
| 71159020 | --- | Spinneret's made mainly of gold | kg. | 10\% |
| 71159090 | --- | Other | kg. | 10\% |



## 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;
(ij) 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, luminaires 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, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or"
(n) articles of Chapter 97 (for example, works of art).
2. Throughout this Schedule, the expression "parts of general use" means :
(a) articles of heading $7307,7312,7315,7317$ or 7318 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 9021);
(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 this Schedule, 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 this Schedule, the term "cermets" means products containing a microscopic heterogenous 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;

## SECTION-XV

CHAPTER-72
(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 this Schedule 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 General Interpretive Rules) containing two or more base metals areto 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:
(i) all metal waste and scrap;
(ii) 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 .
9. For the purposes of Chapters 74 to 76 and 78 to 81 , 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 "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 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. This provision applies mutatis mutandis to the products of Chapter 81.

## (b) Profiles

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

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

Flat-surfaced products (other than the unwrought products of heading 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.

Headings for plates, sheets, strip, and foil 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.';

## Chapter 72

## Iron and steel

## Notes:

1. In this Chapter and, in the case of Notes $(d),(e)$ and $(f)$ throughout this Schedule, 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-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight $4 \%$ or more of the element iron and one or more of the following:

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

Ferrous materials other than those of heading 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 aluminum
- $0.0008 \%$ or more of boron
- $\quad 0.3 \%$ or more of chromium
- $\quad 0.3 \%$ or more of cobalt
- $\quad 0.4 \%$ or more of copper
- $\quad 0.4 \%$ or more of lead
- $\quad 1.65 \%$ or more of manganese
- $\quad 0.08 \%$ or more of molybdenum
- $\quad 0.3 \%$ or more of nickel
- $\quad 0.06 \%$ or more of niobium
- $\quad 0.6 \%$ or more of silicon
- $\quad 0.05 \%$ or more of titanium
- $\quad 0.3 \%$ or more of tungsten (wolfram)
- $\quad 0.1 \%$ or more of vanadium
- $\quad 0.05 \%$ or more of zirconium
- $\quad 0.1 \%$ or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.
(g) Remelting scrap ingots of iron and 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 sections, 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 ( $i j$ ) 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 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 and 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 $(i j),(k)$ 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). The 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 $(i j),(k),(l)$ 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.

## Sub-heading 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:

- $\quad 0.08 \%$ or more of sulphur
- $\quad 0.1 \%$ 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
- $\quad 0.5 \%$ or more but not more than $1.9 \%$ of manganese; and
- $\quad 0.6 \%$ 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 sub-headings of heading 7202, the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant sub-heading (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.

## Supplementary Notes :

1. Skelp means hot-rolled narrow strip of width not exceeding 600 mm with rolled (square, slightly round or bevelled) edge.
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 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
|  | I.-PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM |  |  |  |
| 7201 | Pig iron and spiegeleisen in pigs, blocks or other primary forms |  |  |  |
| 72011000 | - Non-alloy pig iron containing by weight $0.5 \%$ or less of phosphorus | kg. | 15\% | - |
| 72012000 | - Non-alloy pig iron containing by weight more than $0.5 \%$ of phosphorus | kg. | 15\% | - |
| 720150 | - Alloy pig iron; spiegeleisen : |  |  |  |
| 72015010 | Cast iron | kg. | 15\% | - |
| 72015090 | --- Other | kg. | 15\% | - |
| 7202 | Ferro-Alloys <br> - Ferro-manganese: |  |  |  |
| 72021100 | -- Containing by weight more than $2 \%$ of carbon | kg. | 15\% | - |
| 72021900 | -- Other | kg. | 15\% | - |
| 72022100 | $\begin{array}{ll}\text { - } & \text { Ferro-silicon : } \\ \text {-- } & \text { Containing by weight more than } 55 \% \text { of silicon }\end{array}$ | kg. | 15\% | - |


| 72022900 | -- | Other | kg. | 15\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 72023000 |  | Ferro-silico-manganese | kg. | 15\% | - |
|  | - | Ferro-chromium : |  |  |  |
| 72024100 | -- | Containing by weight more than $4 \%$ of carbon | kg. | 15\% | - |
| 72024900 | -- | Other | kg. | 15\% | - |
| 72025000 | - | Ferro-silico-chromium | kg. | 15\% | - |
| 72026000 | - | Ferro-nickel | kg. | 15\% | - |
| 72027000 | - | Ferro-molybdenum | kg. | 15\% | - |
| 72028000 |  | Ferro tungsten and ferro-silico-tungsten Other : | kg. | 15\% | - |
| 72029100 | -- | Ferro-titanium and Ferro-silico-titanium | kg. | 15\% | - |
| 72029200 | -- | Ferro-vanadium | kg. | 15\% | - |
| 72029300 | -- | Ferro-niobium | kg. | 15\% | - |
| 720299 | -- | Other : |  |  |  |
|  | -- | Ferro-phosphorus, Ferro-selenium, Ferro-cobalt,Ferro-columbium, Ferro-zirconium, Ferro-tantalum : |  |  |  |
| 72029911 | ---- | Ferro-phosphorus | kg. | 15\% | - |
| 72029912 | ---- | Ferro-selenium | kg. | 15\% | - |
| 72029913 | ---- | Ferro-cobalt | kg. | 15\% | - |
| 72029914 | ---- | Ferro-columbium | kg. | 15\% | - |
| 72029915 | ---- | Ferro-zirconium | kg. | 15\% | - |
| 72029916 | ---- | Ferro-tantalum | kg. | 15\% | - |
|  | --- | Ferro-silico-zirconium, Ferro-silico-magnesium |  |  |  |
| 72029921 | ---- | Ferro-silico-zirconium | kg. | 15\% | - |
| 72029922 | ---- | Ferro-silico-magnesium | kg. | 15\% | - |
|  | --- | Ferro-boron, charge-chrome : |  |  |  |
| 72029931 | ---- | Ferro-boron | kg. | 15\% | - |
| 72029932 | ---- | Charge-chrome | kg. | 15\% | - |
| 72029990 | --- | Other | kg. | 15\% | - |
| 7203 |  | Ferrous products obtained by direct reduction of | IRON |  |  |
|  |  | AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLET | S OR |  |  |
|  |  | SIMILAR FORMS; IRON HAVING MINIMUM PURITY BY WEIGH | OF |  |  |
|  |  | $\mathbf{9 9 . 9 4 \%}$, IN LUMPS, PELLETS OR SIMILAR FORMS |  |  |  |
| 72031000 | - | Ferrous products obtained by direct reduction of iron ore | kg. | 15\% |  |
| 72039000 | - | Other | kg. | 15\% | - |
| 7204 |  | Ferrous waste and scrap; remelting scrap ingots |  |  |  |
|  |  | OF IRON OR STEEL |  |  |  |
| 72041000 | - | Waste and scrap of cast iron | kg. | 15\% | - |
|  | - | Waste and scrap of alloy steel : |  |  |  |
| 720421 | -- | Of stainless steel : |  |  |  |
| 72042110 | --- | Empty or discharged cartridges of all bores and sizes | kg. | 15\% | - |
| 72042190 | --- | Other | kg. | 15\% | - |
| 720429 | -- | Other : |  |  |  |
| 72042910 | --- | Empty or discharged cartridges of all bores and sizes | kg. | 15\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 72042920 |  | Of high speed steel | kg . | 15\% | - |
| 72042990 | --- | Other | kg. | 15\% | - |
| 72043000 |  | Waste and scrap of tinned iron or steel Other waste and scrap : | kg. | 15\% | - |
| 72044100 |  | Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundle | kg . | 15\% | - |
| 72044900 | -- | Other | kg. | 15\% | - |
| 72045000 | - | Remelting scrap ingots | kg. | 15\% | - |
| 7205 | Granules and powders, of pig iron, spiegeleisen, iron or steel <br> - Granules : <br> --- Of iron : |  |  |  |  |
| 720510 |  |  |  |  |  |
|  |  |  |  |  |  |
| 72051011 | ---- | Shot and angular grit | kg. | 15\% | - |
| 72051012 | ---- | Wire pellets | kg. | 15\% | - |
| 72051019 | ---- | Other | kg. | 15\% | - |
|  | --- | Of alloy steel : |  |  |  |
| 72051021 | ---- | Shot and angular grit | kg. | 15\% | - |
| 72051022 | ---- | Wire pellets | kg. | 15\% | - |
| 72051029 | ---- | Other | kg. | 15\% | - |
| 72051090 | --- | Other | kg. | 15\% | - |
|  | - | Powders : |  |  |  |
| 72052100 | -- | Of alloy steel | kg. | 15\% | - |
| 720529 | -- | Other : |  |  |  |
| 72052910 | --- | Of iron | kg. | 15\% | - |
| 72052990 | --- | Other | kg. | 15\% | - |
|  |  | II.-IRON AND NON-ALLOY STEEL |  |  |  |
| 7206 |  | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203) |  |  |  |
| 720610 | - | Ingots : |  |  |  |
| 72061010 | --- | Of iron | kg. | 15\% | - |
| 72061020 | --- | Of high carbon steel | kg. | 15\% | - |
| 72061090 |  | Other | kg. | 15\% | - |
| 720690 |  | Other : |  |  |  |
|  |  | Of iron : |  |  |  |
| 72069011 | ---- | Puddled bars and pilings | kg. | 15\% | - |
| 72069012 | ---- | Blocks, lumps and similar forms | kg. | 15\% | - |
| 72069019 | ---- | Other | kg. | 15\% | - |
|  | --- | Other |  |  |  |
| 72069091 | ---- | Puddled bars and pilings | kg. | 15\% | - |
| 72069092 | ---- | Blocks, lumps and similar forms | kg. | 15\% | - |
| 72069099 | ---- | Other | kg. | 15\% | - |





| (1) | (2) | (3) | (4) | (5) |
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| 720918 | -- Of a thickness of less than 0.5 mm : |  |  |  |
| 72091810 | --- Plates | kg. | 15\% | - |
| 72091820 | --- Sheets | kg. | 15\% | - |
| 72091830 | --- Strip | kg. | 15\% | - |
| 72091890 | --- Other <br> - Not in coils, not further worked than coldrolled (cold-reduced) : | kg. | 15\% | - |
| 720925 | -- Of a thickness of 3 mm or more : |  |  |  |
| 72092510 | --- Plates | kg. | 15\% | - |
| 72092520 | --- Sheets | kg. | 15\% | - |
| 72092530 | --- Strip | kg. | 15\% | - |
| 72092590 | --- Other | kg. | 15\% | - |
| 720926 | -- Of a thickness exceeding 1 mm but less than 3 mm |  |  |  |
| 72092610 | --- Plates | kg. | 15\% | - |
| 72092620 | --- Sheets | kg. | 15\% | - |
| 72092630 | --- Strip | kg. | 15\% | - |
| 72092690 | --- Other | kg. | 15\% | - |
| 720927 | -- Of a thickness of 0.5 mm or more but not exceeding 1 mm : |  |  |  |
| 72092710 | --- Plates | kg. | 15\% | - |
| 72092720 | --- Sheets | kg. | 15\% | - |
| 72092730 | --- Strip | kg. | 15\% | - |
| 72092790 | --- Other | kg. | 15\% | - |
| 720928 | -- Of a thickness of less than 0.5 mm : |  |  |  |
| 72092810 | --- Plates | kg. | 15\% | - |
| 72092820 | --- Sheets | kg. | 15\% | - |
| 72092830 | --- Strip | kg. | 15\% | - |
| 72092890 | --- Other | kg. | 15\% | - |
| 72099000 | - Other | kg. | 15\% | - |
| 7210 | Flat-rolled products of iron or non-alloy STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED <br> - Plated or coated with tin : |  |  |  |
| 721011 | -- Of a thickness of 0.5 mm or more : |  |  |  |
| 72101110 | --- OTS/MR Type | kg. | 15\% | - |
| 72101190 | --- Other | kg. | 15\% | - |
| 721012 | -- Of a thickness of less than 0.5 mm : |  |  |  |
| 72101210 | --- OTS/MR Type | kg. | *27.5\% | - |
| 72101290 | --- Other | kg. | *27.5\% | - |
| 72102000 | - Plated or coated with lead, including terne-plate | kg. | 15\% | - |
| 721030 | - Electrolytically plated or coated with zinc : |  |  |  |
| 72103010 | --- Corrugated | kg. | 15\% | - |
| 72103090 | --- Other <br> - Otherwise plated or coated with zinc : | kg. | 15\% | - |
| 72104100 | -- Corrugated | kg. | 15\% | - |
| 72104900 | -- Other | kg. | 15\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 72105000 | - Plated or coated with chromium oxides or with chromium and chromium oxides <br> - Plated or coated with aluminium : | kg. | 15\% | - |
| 72106100 | -- Plated or coated with aluminium-zinc alloys | kg. | 15\% | - |
| 72106900 | -- Other | kg. | 15\% | - |
| 72107000 | - Painted, varnished or coated with plastics | kg. | 15\% | - |
| 721090 | - Other : |  |  |  |
| 72109010 | --- Lacquered | kg. | 15\% | - |
| 72109090 | --- Other | kg. | 15\% | - |
| 7211 | Flat-roled products of iron or non-alloy Steel, of a width of less than 600 mm, not CLAD, PLATED OR COATED <br> - Not further worked than hot-rolled : |  |  |  |
| 72111300 | -- 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 | kg. | 15\% | - |
| 721114 | -- Other, of a thickness of 4.75 mm or more : |  |  |  |
| 72111410 | --- Flats | kg. | 15\% | - |
| 72111420 | --- Universal plates | kg. | 15\% | - |
| 72111430 | --- Hoops | kg. | 15\% | - |
| 72111440 | --- Sheets | kg. | 15\% | - |
| 72111450 | --- Strip | kg. | 15\% | - |
| 72111460 | --- Skelp | kg. | 15\% | - |
| 72111490 | --- Other | kg. | 15\% | - |
| 721119 | -- Other : |  |  |  |
| 72111910 | --- Flats | kg. | 15\% | - |
| 72111920 | --- Universal plates | kg. | 15\% | - |
| 72111930 | --- Hoops | kg. | 15\% | - |
| 72111940 | --- Sheets | kg. | 15\% | - |
| 72111950 | --- Strip | kg. | 15\% | - |
| 7211960 | --- Skelp | kg. | 15\% | - |
| 7211990 | --- Other <br> - Not further worked than cold-rolled (cold-reduced) : | kg. | 15\% | - |
| 721123 | -- Containing by weight less than $0.25 \%$ of carbon: |  |  |  |
| 72112310 | --- Flats | kg. | 15\% | - |
| 72112320 | --- Universal plates | kg. | 15\% | - |
| 72112330 | --- Hoops | kg. | 15\% | - |
| 72112340 | --- Sheets | kg. | 15\% | - |
| 72112350 | --- Strip | kg. | 15\% | - |
| 72112390 | --- Other | kg. | 15\% | - |
| 721129 | -- Other : |  |  |  |
| 72112910 | --- Flats | kg. | 15\% | - |
| 72112920 | --- Universal plates | kg. | 15\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 72112930 | --- Hoops | kg. | 15\% | - |
| 72112940 | --- Sheets | kg. | 15\% | - |
| 72112950 | --- Strip | kg. | 15\% | - |
| 72112960 | --- Skelp | kg. | 15\% | - |
| 72112990 | --- Other | kg. | 15\% | - |
| 721190 | - Other |  |  |  |
|  | --- Universal plates : |  |  |  |
| 72119011 | ---- Of boiler quality | kg. | 15\% | - |
| 72119012 | ---- Of high tensile quality | kg. | 15\% | - |
| 72119013 | ---- Of ship building quality | kg. | 15\% |  |
| 72119090 | --- Other | kg. | 15\% | - |
| 7212 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated |  |  |  |
| 721210 | - Plated or coated with tin: |  |  |  |
| 72121010 | --- OTS or MR type | kg. | 15\% | - |
| 72121090 | --- Other | kg. | 15\% | - |
| 721220 | - Electrolytically plated or coated with zinc : |  |  |  |
| 72122010 | --- Corrugated | kg. | 15\% | - |
| 72122090 | --- Other | kg. | 15\% | - |
| 721230 | - Otherwise plated or coated with zinc : |  |  |  |
| 72123010 | --- Corrugated | kg. | 15\% | - |
| 72123090 | --- Other | kg. | 15\% | - |
| 72124000 | - Painted, varnished or coated with plastics | kg. | 15\% | - |
| 721250 | - Otherwise plated or coated : |  |  |  |
| 72125010 | --- Plated or coated with lead | kg. | 15\% | - |
| 72125020 | --- Lacquered | kg. | 15\% | - |
| 72125090 | --- Other | kg. | 15\% | - |
| 72126000 | - Clad | kg. | 15\% | - |
| 7213 | Bars and rods, hot-rolled, in irregularly WOUND COILS, OF IRON OR NON-ALLOY STEEL |  |  |  |
| 721310 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process : |  |  |  |
| 72131010 | --- Of free cutting steel | kg. | 15\% | - |
| 72131090 | --- Other | kg. | 15\% | - |
| 721320 | - Other, of free-cutting steel : |  |  |  |
| 72132010 | --- Electrode quality | kg. | 15\% | - |
| 72132020 | --- Cold heading quality | kg. | 15\% | - |
| 72132090 | --- Other <br> - Other : | kg. | 15\% | - |
| 721391 | -- Of circular cross-section measuring less than 14 mm in diameter : |  |  |  |
| 72139110 | --- Electrode quality | kg. | 15\% | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | than 80 mm <br> - L or T sections, not further worked than hotrolled, hot-drawn or extruded, of a height of less than 80 mm : |  |  |  |
| 72162100 | -- L sections | kg. | 15\% | - |
| 72162200 | -- T sections <br> - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more : | kg. | 15\% | - |
| 72163100 | -- U sections | kg. | 15\% | - |
| 72163200 | -- I sections | kg. | 15\% | - |
| 72163300 | -- H sections | kg. | 15\% | - |
| 72164000 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | kg. | 15\% | - |
| 72165000 | - Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded <br> - Angles, shapes and sections, not further worked than cold-formed or cold-finished : | kg. | 15\% | - |
| 72166100 | -- Obtained from flat-rolled products | kg. | 15\% | - |
| 72166900 | -- Other <br> - Other: | kg. | 15\% | - |
| 72169100 | -- Cold-formed or cold-finished from flat rolled products | kg. | 15\% | - |
| 721699 | -- Other : |  |  |  |
| 72169910 | --- Plated or coated with zinc | kg. | 15\% | - |
| 72169920 | --- Plated or coated with base metals other than zinc | kg. | 15\% | - |
| 72169930 | --- Slotted angles and slotted channels | kg. | 15\% | - |
| 72169940 | --- Forged | kg. | 15\% | - |
| 72169990 | --- Other | kg. | 15\% | - |
| 7217 | Wire of iron or non-alloy steel |  |  |  |
| 721710 | - Not plated or coated, whether or not polished : |  |  |  |
| 72171010 | --- Of a thickness of 18 SWG and below | kg. | 15\% | - |
| 72171020 | --- Of a thickness above 18 SWG but up to 26 SWG | kg. | 15\% | - |
| 72171030 | --- Of a thickness above 26 SWG | kg. | 15\% | - |
| 721720 | - Plated or coated with zinc : |  |  |  |
| 72172010 | --- Of a thickness of 18 SWG and below | kg. | 15\% | - |
| 72172020 | --- Of a thickness above 18 SWG but up to 26 SWG | kg. | 15\% | - |
| 72172030 | --- Of a thickness above 26 SWG | kg. | 15\% | - |
| 721730 | - Plated or coated with other base metals : |  |  |  |
| 72173010 | --- Of a thickness of 18 SWG and below | kg. | 15\% | - |
| 72173020 | --- Of a thickness above 18 SWG but up to 26 SWG | kg. | 15\% | - |
| 72173030 | --- Of a thickness above 26 SWG | kg. | 15\% | - |
| 721790 | - Other : |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
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|  | --- Shaped and profiled wire |  |  |  |
| 72179011 | ---- Of cross section - half round | kg. | 15\% | - |
| 72179012 | ---- Of cross section - flat and rectangular | kg. | 15\% | - |
| 72179013 | ---- Of cross section - 'z' shaped | kg. | 15\% | - |
| 72179019 | ---- Of cross section - other shapes <br> --- Other : | kg. | 15\% | - |
| 72179091 | ---- High tensile quality | kg. | 15\% | - |
| 72179092 | ---- Electrode quality | kg. | 15\% | - |
| 72179093 | ---- Electric resistance wire (including electric resistance heating wire) | kg. | 15\% | - |
| 72179099 | Other | kg. | 15\% | - |
|  | III.-STAINLESS STEEL |  |  |  |
| 7218 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel |  |  |  |
| 72181000 | - Ingots and other primary forms <br> - Other : | kg. | 15\% | - |
| 72189100 | -- Of rectangular (other than square) cross-section | kg. | 15\% | - |
| 721899 | -- Other : |  |  |  |
| 72189910 | Billets | kg. | 15\% | - |
| 72189990 | Other | kg. | 15\% | - |
| 7219 | Flat-rolled products of stainless steel, of a width of 600 mm or more <br> Not further worked than hot-rolled, in coils : |  |  |  |
| 721911 | -- Of a thickness exceeding 10 mm : <br> --- Chromium type : |  |  |  |
| 72191111 | ---- Not exceeding 14 mm | kg. | 15\% | - |
| 72191112 | -- Exceeding 14 mm | kg. | 15\% | - |
| 72191190 | Other | kg. | 15\% | - |
| 72191200 | -- Of a thickness of 4.75 mm or more but not exceeding 10 mm | kg. | *22.5\% | - |
| 72191300 | -- Of a thickness of 3 mm or more but less than 4.75 mm | kg. | *22.5\% | - |
| 72191400 | -- Of a thickness of less than 3 mm <br> - Not further worked than hot-rolled, not in coils : | kg. | 15\% | - |
| 721921 | -- Of a thickness exceeding 10 mm : <br> --- Universal plates of stainless steel or heat resisting steel and chromium type : |  |  |  |
| 72192111 | - Not exceeding 14 mm | kg. | 15\% | - |
| 72192112 | ---- Exceeding 14 mm <br> --- Universal plates of stainless steel heat resisting steel, nickel chromium austenitic type: | kg. | 15\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 72192121 | ---- | Not exceeding 14 mm | kg. | 15\% | - |
| 72192122 | ---- | Exceeding 14 mm | kg. | 15\% | - |
|  |  | Other chromium type : |  |  |  |
| 72192131 | ---- | Not exceeding 14 mm | kg. | 15\% | - |
| 72192132 | ---- | Exceeding 14 mm | kg. | 15\% | - |
|  |  | Other nickel chromium austenitic type |  |  |  |
| 72192141 | ---- | Not exceeding 14 mm | kg. | 15\% | - |
| 72192142 | - | Exceeding 14 mm | kg. | 15\% | - |
| 72192190 | --- | Other | kg. | *22.5\% | - |
| 721922 | -- | Of a thickness of 4.75 mm or more but not exceeding 10 mm : <br> Universal plates of stainless steel or heat resisting steel : |  |  |  |
| 72192211 | ---- | Chromium type | kg. | 15\% | - |
| 72192212 | - | Nickel chromium austenitic type | kg. | 15\% | - |
| 72192219 | ---- | Other | kg. | 15\% | - |
|  | --- | Other : |  |  |  |
| 72192291 | ---- | Chromium type | kg. | 15\% | - |
| 72192292 | ---- | Nickel chromium austenitic type | kg. | 15\% | - |
| 72192299 | ---- | Other | kg. | 15\% | - |
| 721923 | -- | Of a thickness of 3 mm or more but less than 4.75 mm : |  |  |  |
| 72192310 | --- | Chromiumtype | kg. | 15\% | - |
| 72192320 | --- | Nickel chromium austenitic type | kg. | 15\% | - |
| 72192390 | --- | Other | kg. | 15\% | - |
| 721924 | -- | Of a thickness of less than 3 mm : Chromium type, of a thickness : |  |  |  |
| 72192411 | ---- | Below 0.35 mm | kg. | 15\% | - |
| 72192412 | ---- | 0.35 mm and above but below 0.56 mm | kg. | 15\% | - |
| 72192413 | ---- | 0.56 mm and above but below 0.90 mm | kg. | 15\% | - |
| 72192419 | ---- | Other | kg. | 15\% | - |
|  | --- | Nickel chromium austenitic type, of a thickness : |  |  |  |
| 72192421 | ---- | Below 0.35 mm | kg. | 15\% | - |
| 72192422 | ---- | 0.35 mm and above but below 0.56 mm | kg. | 15\% | - |
| 72192423 | ---- | 0.56 mm and above but below 0.90 mm | kg. | 15\% | - |
| 72192429 | ---- | Other | kg. | 15\% | - |
| 72192490 | --- | Other | kg. | 15\% | - |
|  | - | Not further worked than cold-rolled (cold reduced) |  |  |  |
| 721931 | -- | Of a thickness of 4.75 mm or more : |  |  |  |
|  | --- | Chromium type : |  |  |  |
| 72193111 | ---- | Not exceeding 14 mm | kg. | 15\% | - |
| 72193112 | ---- | Exceeding 14 mm | kg. | 15\% | - |
|  | --- | Nickel chromium austenitic type : |  |  |  |
| 72193121 | ---- | Not exceeding 14 mm | kg. | 15\% | - |
| 72193122 | ---- | Exceeding 14 mm | kg. | 15\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
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|  | --- Strips for pipes and tubes (other than skelp) : |  |  |  |  |
| 72202021 | ---- | Chromium type | kg. | 15\% | - |
| 72202022 | - | Nickel chromium austenitic type | kg. | 15\% | - |
| 72202029 | ---- | Other | kg. | 15\% | - |
| 72202090 | --- | Other | kg. | 15\% | - |
| 722090 |  | Other : |  |  |  |
| 72209010 | --- | Skelp (strips for pipes and tubes) | kg. | 15\% | - |
|  |  | Strips for pipes and tubes (other than skelp) : |  |  |  |
| 72209021 | ---- | Chromium type | kg. | 15\% | - |
| 72209022 | ---- | Nickel chromium austenitic type | kg. | 15\% | - |
| 72209029 | - | Other | kg. | 15\% | - |
| 72209090 | --- | Other | kg. | 15\% | - |
| 7221 |  | BARS AND RODS,HOT-ROLLED, INIRREGULARLY WOUND colls, of Stainless steel |  |  |  |
| 722100 | - Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel : <br> --- Bright bars : |  |  |  |  |
| 72210011 | -- | Chromium type | kg. | 15\% | - |
| 72210012 | ---- | Nickel chromium austenitic type | kg. | 15\% | - |
| 72210019 | ---- | Other | kg. | 15\% | - |
| 72210090 | --- | Other | kg. | 15\% | - |
| 7222 |  | OTHer bars and rods of stainless steel; |  |  |  |
|  |  | angles, shapes and sections of stainless steel Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: |  |  |  |
| 722211 | -- Of circular cross section : |  |  |  |  |
|  | --- | Bright bars : |  |  |  |
| 72221111 | ---- | Chromium type | kg. | 15\% | - |
| 72221112 | ---- | Nickel chromium austenitic type | kg. | 15\% | - |
| 72221119 | ---- | Other | kg. | 15\% | - |
|  | --- | Other : |  |  |  |
| 72221191 | ---- | Chromium type | kg. | 15\% | - |
| 72221192 | ---- | Nickel chromium austenitic type | kg. | 15\% | - |
| 72221199 | ---- | Other | kg. | 15\% | - |
| 722219 |  | Other : |  |  |  |
|  |  | - Bright bars : |  |  |  |
| 72221911 | ---- | Chromium type | kg. | 15\% | - |
| 72221912 | ---- | Nickel chromium austenitic type | kg. | 15\% | - |
| 72221919 | ---- | Other | kg. | 15\% | - |
|  |  | OtherOther : |  |  |  |
| 72221991 | ---- | Chromium type | kg. | 15\% | - |
| 72221992 | ---- | Nickel chromium austenitic type | kg. | 15\% | - |
| 72221999 | ---- | Other | kg. | 15\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 72249091 |  | Billets | kg. | 15\% | - |
| 72249099 | ---- | Other | kg. | 15\% | - |
| 7225 |  | Flat-rolled products of other alloy steel, of A WIDTH OF 600 MM OR MORE Of silicon-electrical steel : |  |  |  |
| 72251100 | -- | Grain-oriented | kg. | *20\% | - |
| 722519 | -- | Other |  |  |  |
| 72251910 | --- | Hotrolled | kg. | 15\% | - |
| 72251920 | --- | Cold rolled | kg. | 15\% | - |
| 72251990 | --- | Other | kg. | 15\% | - |
| 722530 |  | Other, not further worked than hot-rolled, in coils : |  |  |  |
| 72253010 | --- | Of spring steel quality | kg. | 15\% | - |
| 72253090 | --- | Other | kg. | 15\% | - |
| 722540 |  | Other, not further worked than hot-rolled, not in Of a thickness of above 4.75 mm : |  |  |  |
| 72254011 | ---- | Boiler quality | kg. | 15\% | - |
| 72254012 | ---- | Pressure vessel quality | kg. | 15\% | - |
| 72254013 | ---- | High tensile quality | kg. | 15\% | - |
| 72254019 | --- | Other | kg. | 15\% | - |
| 72254020 |  | Of a thickness of 3 mm and above but not exceeding 4.75 mm | kg. | 15\% | - |
| 72254030 | --- | Of a thickness of below 3 mm | kg. | 15\% | - |
| 722550 |  | Other, not further worked than cold-rolled (cold-reduced) : |  |  |  |
| 72255010 | --- | Of a thickness of less than 3 mm | kg. | 15\% | - |
| 72255020 | --- | Of a thickness of 3 mm to 4.75 mm | kg. | 15\% | - |
| 72255030 |  | Of a thickness of above 4.75 mm Other : | kg. | 15\% | - |
| 72259100 | -- | Electrolytically plated or coated with zinc | kg. | 15\% | - |
| 72259200 | -- | Otherwise plated or coated with zinc | kg. | 15\% | - |
| 72259900 | -- | Other | kg. | 15\% | - |
| 7226 |  | Flat-rolled products of other alloy steel, of a width of less than 600 mm Of silicon-electrical steel : |  |  |  |
| 72261100 | -- | Grain-oriented | kg. | 15\% | - |
| 722619 | -- | Other |  |  |  |
| 72261910 | --- | Hotrolled | kg. | 15\% | - |
| 72261920 | --- | Cold rolled | kg. | 15\% | - |
| 72261990 | --- | Other | kg. | 15\% | - |
| 722620 |  | Of high speed steel : Hot-rolled : |  |  |  |
| 72262011 | ---- | In coils | kg. | 15\% | - |
| 72262012 | ---- | Other | kg. | 15\% | - |

[^0]| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | --- Cold-rolled |  |  |  |
| 72262021 | ----- In coils | kg. | 15\% | - |
| 72262022 | ---- Other | kg. | 15\% | - |
| 72262030 | --- Hoops and strips <br> - Other: | kg. | 15\% | - |
| 722691 | -- Not further worked than hot-rolled : |  |  |  |
| 72269110 | --- Of a thickness of below 3 mm | kg. | 15\% | - |
| 72269120 | --- Of a thickness of 3 mm and above but not exceeding 4.75 mm | kg. | 15\% | - |
| 72269130 | --- High tensile quality of a thickness of above $4.75 \mathrm{~mm}$ | kg. | 15\% | - |
| 72269190 | --- Other | kg. | 15\% | - |
| 722692 | -- Not further worked than cold-rolled (cold- reduced) |  |  |  |
| 72269210 | -- Of a thickness of below 3 mm | kg. | 15\% | - |
| 72269220 | --- Of a thickness of 3 mm and above but not exceeding 4.75 mm | kg. | 15\% | - |
| 72269230 | Of a thickness of above 4.75 mm | kg. | 15\% | - |
| 722699 | -- Other : |  |  |  |
| 72269910 | - Of a thickness of above 4.75 mm | kg. | 15\% | - |
| 72269920 | --- Of a thickness of above 3 mm and but not exceeding $4.75 \mathrm{~mm}$ | kg. | 15\% | - |
| 72269930 | Of a thickness of below 3 mm | kg. | 15\% | - |
| 72269940 | --- Skelp (strips for pipes and tubes) | kg. | 15\% | - |
|  | --- Hoops and strips : |  |  |  |
| 72269951 | ---- Hot rolled | kg. | 15\% | - |
| 72269952 | ---- Cold rolled | kg. | 15\% | - |
| 72269953 | ---- Of spring steel, other than skelp | kg. | 15\% | - |
| 72269960 | --- Skelps and strips for razor blades and saw blades | kg. | 15\% | - |
| 72269990 | --- Other | kg. | 15\% | - |
| 7227 | Bars and rods, hot-rolled, in irregularly WOUND COILS, OF OTHER ALLOY STEEL |  |  |  |
| 72271000 | - Of high speed steel | kg. | 15\% | - |
| 72272000 | - Of silico-manganese steel | kg. | 15\% | - |
| 722790 | - Other : |  |  |  |
| 72279010 | --- Valve spring steel quality | kg. | 15\% | - |
| 72279020 | --- Other spring steel quality | kg. | 15\% | - |
| 72279030 | --- Ball bearing quality | kg. | 15\% | - |
| 72279040 | --- Cold heading quality | kg. | 15\% | - |
| 72279050 | --- Lead-free cutting quality | kg. | 15\% | - |
| 72279060 | --- Sulphur free cutting quality | kg. | 15\% | - |
| 72279090 | --- Other | kg. | 15\% | - |
| 7228 | OTHER baRS and rods of other alloy Steel; angles, shapes and sections, of other alloy |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | STEEL; HOLLOW DRILL bARS aND RODS, OF ALLOY OR non-alloy Steel |  |  |  |
| 722810 | - | Bars and rods, of high speed steel : |  |  |  |
| 72281010 | --- | Bright bars | kg. | 15\% | - |
| 72281090 | --- | Other | kg. | 15\% | - |
| 72282000 | - | Bars and rods, of silico-manganese steel | kg. | 15\% | - |
| 722830 |  | Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded : Bright bars : |  |  |  |
| 72283011 | ---- | Of alloy tool steel | kg. | 15\% | - |
| 72283019 | ---- | Other | kg. | 15\% | - |
|  | --- | Other : |  |  |  |
| 72283021 | ---- | Lead bearing steel | kg. | 15\% | - |
| 72283022 | ---- | Spring steel | kg. | 15\% | - |
| 72283023 | - | Sulphur bearing steel | kg. | 15\% | - |
| 72283024 | ---- | Tool and die steel | kg. | 15\% | - |
| 72283029 | ---- | Other | kg. | 15\% | - |
| 72284000 | - | Other bars and rods, not further worked than forged | kg. | 15\% | - |
| 722850 |  | Other bars and rods, not further worked than cold-formed or cold-finished : |  |  |  |
| 72285010 | --- | Of engine valves and cold heading steel | kg. | 15\% | - |
| 72285090 | --- | Other | kg. | 15\% | - |
| 722860 | - | Other bars and rods : |  |  |  |
|  | --- | Bright bars : |  |  |  |
| 72286011 | - | Of alloy tool steel | kg. | 15\% | - |
| 72286012 | ---- | Other | kg. | 15\% | - |
|  | --- | Other |  |  |  |
| 72286091 | ---- | Lead bearing steel | kg. | 15\% | - |
| 72286092 | ---- | Spring steel | kg. | 15\% | - |
| 72286093 | ---- | Sulphur bearing steel | kg. | 15\% | - |
| 72286094 | ---- | Tool and die steel | kg. | 15\% | - |
| 72286099 | ---- | Other | kg. | 15\% | - |
| 722870 |  | Angles, shapes and sections : <br> Not further worked than hot-rolled, hot-drawn or extruded : |  |  |  |
| 72287011 | ---- | Of 80 mm or more | kg. | 15\% | - |
| 72287012 | ---- | Of less than 80 mm | kg. | 15\% | - |
|  |  | Not further worked than cold-formed or coldfinished : |  |  |  |
| 72287021 | ---- | Of 80 mm or more | kg. | 15\% | - |
| 72287022 | ---- | Of less than 80 mm | kg. | 15\% | - |
| 722880 | - | Hollow drill bars and rods : |  |  |  |
| 72288010 | --- | Of alloy steel | kg. | 15\% | - |
| 72288020 | --- | Of non alloy steel, forged | kg. | 15\% | - |
| 72288090 | --- | Other | kg. | 15\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 7229 | Wire of other alloy steel |  | kg. | 15\% | - |
| 72292000 | - | Of silico-manganese steel |  |  |  |
| 722990 |  | Other : |  |  |  |
|  |  | Tinned wire, bronze coated wire, trapezoidal wire, half round wire, crimped wire and copper coated wire, not insulated : |  |  |  |
| 72299011 | --- | Tinned wire | kg. | 15\% | - |
| 72299012 | ---- | Bronze coated wire | kg. | 15\% | - |
| 72299013 | - | Trapezoidal wire | kg. | 15\% | - |
| 72299014 | ---- | Half round wire | kg. | 15\% | - |
| 72299015 | ---- | Crimped wire | kg. | 15\% | - |
| 72299016 | ---- | Copper coated wire | kg. | 15\% | - |
|  | -- | Electrode quality, wire rope quality and ACSR quality not insulated : |  |  |  |
| 72299021 | ---- | Electrode quality | kg. | 15\% | - |
| 72299022 | ---- | Wire rope quality | kg. | 15\% | - |
| 72299023 | ---- | ACSR quality | kg. | 15\% | - |
|  |  | Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated : |  |  |  |
| 72299031 | ---- | Wire (excluding wire type lead) | kg. | 15\% | - |
| 72299032 | --- | Spring wire | kg. | 15\% | - |
| 72299033 | -- | High tensile wire | kg. | 15\% | - |
| 72299034 | ---- | Hardened and tempered wire | kg. | 15\% | - |
| 72299040 | --- | Other wire | kg. | 15\% | - |
|  | --- | Shaped and profiled wires of cross-section : |  |  |  |
| 72299051 | ---- | Half round | kg. | 15\% | - |
| 72299052 | -- | Flat and rectangular | kg. | 15\% | - |
| 72299053 | -- | 'L' shape | kg. | 15\% | - |
| 72299054 | ---- | 'Z' shape | kg. | 15\% | - |
| 72299059 | ---- | Other | kg. | 15\% | - |
| 72299060 | --- | Electric resistance wire (including electric resistance heating wire) | kg. | 15\% | - |
| 72299070 |  | Crimped wire | kg. | 15\% | - |
| 72299090 | --- | Other | kg. | 15\% | - |

## Chapter 73 <br> 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 .




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 73051919 | ---- | Other | kg. | 15\% | - |
|  |  | Non-galvanised (black) pipes : |  |  |  |
| 73051921 | ---- | Of iron | kg. | 15\% | - |
| 73051929 | ---- | Other | kg. | 15\% | - |
| 730520 |  | Casing of a kind used in drilling for oil or gas : |  |  |  |
| 73052010 | --- | Of iron | kg. | 15\% | - |
| 73052090 | --- | Other | kg. | 15\% | - |
|  |  | Other, welded |  |  |  |
| 730531 | -- | Longitudinally welded: |  |  |  |
| 73053110 | --- | Of iron | kg. | 15\% | - |
| 73053190 | --- | Other | kg. | 15\% | - |
| 730539 | -- | Other : |  |  |  |
| 73053910 | --- | Of iron | kg. | 15\% | - |
| 73053990 | --- | Other | kg. | 15\% | - |
| 730590 |  | Other : |  |  |  |
| 73059010 |  | High pressure hydroelectric conduits of steel ERW precision tubes : | kg. | 15\% | - |
| 73059021 | ---- | Of iron | kg. | 15\% | - |
| 73059029 | ---- | Other | kg. | 15\% | - |
|  | --- | Other : |  |  |  |
| 73059091 | -- | Of iron | kg. | 15\% | - |
| 73059099 | ---- | Other | kg. | 15\% | - |
| 7306 |  | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or SIMILARLY CLOSED), OF IRON OR STEEL <br> Line pipe of a kind used for oil or gas pipelines: |  |  |  |
| 73061100 | - | Welded ,of stainless steel | kg. | 15\% | - |
| 730619 | -- | Other: |  |  |  |
|  | --- | Galvanised pipes: |  |  |  |
| 73061911 | ---- | Of iron | kg. | 15\% | - |
| 73061919 | --- | Other | kg. | 15\% | - |
|  | --- | Non galvanised pipes: |  |  |  |
| 73061921 | - | Of iron | kg. | 15\% | - |
| 73061929 | -- | Other | kg. | 15\% | - |
|  |  | Casing and tubing of a kind used in drilling for oil or gas: |  |  |  |
| 73062100 | -- | Welded, of stainless steel | kg. | 15\% | - |
| 730629 |  | Other: |  |  |  |
| 73062911 | ---- | Of iron | kg. | 15\% | - |
| 73062919 | ---- | Other | kg. | 15\% | - |
| 730630 |  | Other, welded, of circular cross-section, of iron or non-alloy steel: |  |  |  |
| 73063010 | ---- | Of iron | kg. | 15\% | - |
| 73063090 | ---- | Other | kg. | 15\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 73064000 | - Other, welded, of circular cross- section, of stainless steel | kg. | 15\% | - |
| 73065000 | - Other, welded, of circular cross- section, of other alloy steel <br> - Other, welded, of non-circular cross-section: | kg. | 15\% | - |
| 73066100 | -- Of square or rectangular-cross- section | kg. | 15\% | - |
| 73066900 | -- Of other non-circular cross- section | kg. | 15\% | - |
| 730690 | - Other: <br> -- ERW precision tubes: |  |  |  |
| 73069011 | ----- Of iron | kg. | 15\% | - |
| 73069019 | ---- Other | kg. | 15\% | - |
| 73069090 | --- Other | kg. | 15\% | - |
| 7307 | Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel <br> - Cast fittings : |  |  |  |
| 730711 | -- Of non-malleable cast iron : |  |  |  |
| 73071110 | --- Sponge iron cast fittings | kg. | 15\% | - |
| 73071120 | --- SG iron cast fittings | kg. | 15\% | - |
| 73071190 | --- Other | kg. | 15\% | - |
| 73071900 | -- Other <br> - Other, of stainless steel : | kg. | 15\% | - |
| 73072100 | -- Flanges | kg. | 15\% | - |
| 73072200 | -- Threaded elbows, bends and sleeves | kg. | 15\% | - |
| 73072300 | -- Butt welding fittings | kg. | 15\% | - |
| 73072900 | -- Other <br> - Other: | kg. | *25\% | - |
| 730791 | -- Flanges : |  |  |  |
| 73079110 | --- Galvanised | kg. | 15\% | - |
| 73079190 | --- Other | kg. | 15\% | - |
| 730792 | -- Threaded elbows, bends and sleeves : |  |  |  |
| 73079210 | --- Galvanised | kg. | 15\% | - |
| 73079290 | --- Other | kg. | 15\% | - |
| 730793 | -- Butt welding fittings : |  |  |  |
| 73079310 | --- Galvanised | kg. | 15\% | - |
| 73079390 | --- Other | kg. | 15\% | - |
| 730799 | -- Other : |  |  |  |
| 73079910 | --- Galvanised | kg. | 15\% | - |
| 73079990 | --- Other | kg. | *25\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, balustrades, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL |  |  |  |
| 73081000 | - | Bridges and bridge-sections | u | 15\% | - |
| 730820 | --- | Towers and lattice masts : <br> Towers, whether or not assembled : |  |  |  |
| 73082011 | ---- | For transmission line | u | 15\% | - |
| 73082019 | -- | Other | u | 15\% | - |
| 73082020 | --- | Lattice masts | u | 15\% | - |
| 73083000 | - | Doors, windows and their frames and thresholds for doors | u | 15\% | - |
| 73084000 |  | Equipment for scaffolding, shuttering, propping or pit-propping | u | 15\% | - |
| 730890 | - | Other : |  |  |  |
| 73089010 | --- | Beams, channels, pillars and girders prepared for use in structures | u | 15\% | - |
| 73089020 | --- | Drop rods | u | 15\% | - |
| 73089030 | --- | Hatchway, rails and bulkheads for ships or boats and parts of hull | u | 15\% | - |
| 73089040 | --- | Galvanised tension bars | u | 15\% | - |
| 73089050 | --- | Structures and super structures for mining | u | 15\% | - |
| 73089060 | --- | Truss rods | u | 15\% | - |
| 73089070 | --- | Tubular steel poles for electric transmission and distribution lines | u | 15\% | - |
| 73089090 | --- | Other | u | *25\% | - |
| 7309 |  | RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEATINSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT |  |  |  |
| 730900 | - | Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment : |  |  |  |
| 73090010 | --- | Galvanized iron tanks | kg. | 15\% | - |
| 73090020 | --- | Galvanized iron barrels and drums | kg. | 15\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 73090030 | --- | Pressed steel tanks | kg . | 15\% | - |
| 73090040 | --- | Pressure vessels | kg. | 15\% |  |
| 73090090 | - | Other | kg. | 15\% | - |
| 7310 |  | TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR containers, for any material (other than COMPRESSED OR LlQuEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L , WHETHER OR NOT LINED OR HEAT-Insulated, but not fitted with mechanical or thermal equipment |  |  |  |
| 731010 |  | Of a capacity of 50 l or more : |  |  |  |
| 73101010 | --- | Tin plate containers | kg. | 15\% | - |
| 73101020 | --- | Trunks and cases | kg. | 15\% | - |
| 73101090 |  | Other <br> Of a capacity of less than $50 l$ : | kg. | 15\% | - |
| 731021 |  | Cans which are to be closed by soldering or crimping : |  |  |  |
| 73102110 | --- | Tin plate containers | kg. | 15\% | - |
| 73102190 | --- | Other | kg. | 15\% | - |
| 731029 | -- | Other : |  |  |  |
| 73102910 | --- | Tin plate containers | kg. | 15\% | - |
| 73102920 | --- | Trunks and cases | kg. | 15\% | - |
| 73102990 | --- | Other | kg. | *25\% | - |
| 7311 |  | Containers for compressed or liquefied gas, OF IRON OR STEEL |  |  |  |
| 731100 |  | Containers for compressed or liquefied gas, of iron or steel : |  |  |  |
| 73110010 | --- | Liquefied petroleum gas (LPG) cylinder | kg. | 15\% | - |
| 73110020 | --- | Low pressure cylinder (working pressure up to $35.2 \mathrm{~kg} / \mathrm{sq} . \mathrm{cm}$ other than LPG) | kg. | 15\% | - |
| 73110030 | --- | High pressure cylinder (working pressure exceeding $35.2 \mathrm{~kg} / \mathrm{sq} . \mathrm{cm}$ ) | kg. | 15\% | - |
| 73110090 | --- | Other | kg. | 15\% | - |
| 7312 |  | Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated |  |  |  |
| 731210 |  | Stranded wire, ropes and cables : |  |  |  |
| 73121010 |  | Wire ropes, black | kg. | 15\% | - |
| 73121020 | --- | Wire ropes, galvanised | kg. | 15\% | - |
| 73121030 | --- | Stranded wire | kg. | 15\% | - |
| 73121090 | --- | Other | kg. | 15\% | - |
| 73129000 |  | Other | kg. | 15\% | - |

[^1]

| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 7315 | - | Chain and parts thereof, of iron or steel Articulated link chain and parts thereof : |  |  |  |
| 73151100 | -- | Roller chain | kg. | 15\% | - |
| 731512 | -- | Other chain : |  |  |  |
| 73151210 | --- | Lifting and hoisting chain | kg. | 15\% | - |
| 73151220 | --- | Ship chain | kg. | 15\% | - |
| 73151290 | --- | Other | kg. | 15\% | - |
| 73151900 | -- | Parts | kg. | 15\% | - |
| 73152000 | - | Skid chain Other chain : | kg. | 15\% | - |
| 73158100 | -- | Stud-link | kg. | 15\% | - |
| 73158200 | -- | Other, welded link | kg. | 15\% | - |
| 73158900 | -- | Other | kg. | 15\% | - |
| 73159000 | - | Other parts | kg. | 15\% | - |
| 7316 |  | Anchors, grapnels and parts thereof, of iron or Steel |  |  |  |
| 731600 |  | Anchors, grapnels and parts thereof, of iron or steel : |  |  |  |
| 73160010 | --- | Anchors and grapnels | kg. | 15\% | - |
| 73160090 | --- | Parts | kg. | 15\% | - |
| 7317 |  | 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 |  |  |  |
| 731700 | --- | 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: <br> Nails : |  |  |  |
| 73170011 | -- | For animal shoes | kg. | 15\% | - |
| 73170012 | ---- | For fixing heel strips and toe plates | kg. | 15\% | - |
| 73170013 | ---- | Wire nails | kg. | 15\% | - |
| 73170019 | ---- | Other <br> Spikes : | kg. | 15\% | - |
| 73170021 | ---- | Dog spikes | kg. | 15\% | - |
| 73170029 | ---- | Other | kg. | 15\% | - |
| 73170030 | --- | Tacks | kg. | 15\% | - |
| 73170091 | ---- | Other : Staples other than in strips, and drawing pins | kg. | 15\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 73170099 | ---- | Other | kg. | 15\% | - |
| 7318 |  | SCREWS, bOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL <br> Threaded articles : |  |  |  |
| 731811 | -- | Coach screws : |  |  |  |
| 73181110 | --- | Machine screws | kg. | 15\% | - |
| 73181190 | --- | Other | kg. | 15\% | - |
| 73181200 | -- | Other wood screws | kg. | 15\% | - |
| 73181300 | -- | Screw hooks and screw rings | kg. | 15\% | - |
| 73181400 | -- | Self-tapping screws | kg. | 15\% | - |
| 73181500 | -- | Other screws and bolts, whether or not with their nuts or washers | kg. | *25\% | 1 |
| 73181600 | -- | Nuts | kg. | *25\% | - |
| 73181900 | -- | Other <br> Non-threaded articles : | kg. | 15\% | - |
| 73182100 | -- | Spring washers and other lock washers | kg. | 15\% | - |
| 73182200 | -- | Other washers | kg. | 15\% | - |
| 73182300 | -- | Rivets | kg. | 15\% | - |
| 73182400 | -- | Cotters and cotter-pins | kg. | 15\% | - |
| 731829 | -- | Other : |  |  |  |
| 73182910 | --- | Circlips | kg. | 15\% | - |
| 73182990 | --- | Other | kg. | *25\% | - |
| 7319 |  | 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 |  |  |  |
| 731940 | - | Safety pins and other pins: |  |  |  |
| 73194010 | --- | Safety pins | kg. | 15\% | - |
| 73194090 | -- | Other pins | kg. | 15\% | - |
| 73199000 | - | Other | kg. | 15\% | - |
| 7320 |  | Springs and leaves for Springs, of Iron or steel |  |  |  |
| 732010 |  | Leaf-springs and leaves therefor : <br> Leaf-springs : |  |  |  |
| 73201011 | ---- | For motor vehicles | kg. | 15\% | - |
| 73201012 | ---- | For railways and tramways | kg. | 15\% | - |
| 73201019 | -- | Other | kg. | 15\% | - |
| 73201020 | --- | Leaves for springs | kg. | 15\% | - |
| 73202000 | - | Helical springs | kg. | 15\% | - |



[^2]| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 7323 | 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 |  |  |  |  |
|  |  |  |  |  |  |
| 73231000 |  | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like Other : | u | 20\% | - |
| 732391 | -- | Of cast iron, not enamelled : |  |  |  |
| 73239110 | --- | Pans | u | 20\% | - |
| 73239190 | --- | Other | u | 20\% | - |
| 73239200 | -- | Of cast iron, enamelled | u | 20\% | - |
| 732393 | -- | Of stainless steel : |  |  |  |
| 73239310 | --- | Pressure cookers | u | 20\% | - |
| 73239390 | --- | Other | u | 20\% | - |
| 732394 | -- | Of iron (other than cast iron) or steel, enamelled : |  |  |  |
| 73239410 | --- | Ghamellas | u | 20\% | - |
| 73239420 | --- | Utensils | u | 20\% | - |
| 73239490 | --- | Other | u | 20\% | - |
| 732399 | -- | Other : |  |  |  |
| 73239910 | --- | Utensils of galvanised iron | u | 20\% | - |
| 73239920 | --- | Other utensils | u | 20\% | - |
| 73239990 | --- | Other | u | 20\% | - |
| 7324 | Sanitary ware and parts thereof, of iron or steel |  |  |  |  |
| 73241000 |  | Sinks and wash basins, of stainless steel Baths : | u | 15\% | - |
| 73242100 | -- | Of cast iron, whether or not enamelled | u | 15\% | - |
| 73242900 |  | Other | u | 15\% | - |
| 73249000 |  | Other, including parts | u | 15\% | - |
| 7325 |  | Other cast articles of iron or steel |  |  |  |
| 73251000 | - | Of non-malleable cast iron Other : | kg. | 15\% | - |
| 73259100 | -- | Grinding balls and similar articles for mills | kg. | 15\% | - |
| 732599 |  | Other : |  |  |  |
| 73259910 | --- | Of iron | kg. | 15\% | - |
| 73259920 | --- | Of alloy steel | kg. | 15\% | - |
| 73259930 | --- | Of stainless steel | kg. | 15\% | - |
|  | --- | Other : |  |  |  |
| 73259991 |  | Rudders for ships or boats | kg. | 15\% | - |
| 73259992 | ---- | Drain covers | kg. | 15\% | - |
| 73259993 |  | Plates and frames for sewage water or similar system |  | 15\% | - |
| 73259999 | ---- | Other | kg. | *25\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 7326 |  | Other articles of iron or steel |  |  |  |
|  |  | Forged or stamped, but not further worked : |  |  |  |
| 73261100 | -- | Grinding balls and similar articles for mills | kg. | 15\% | - |
| 732619 | -- | Other |  |  |  |
| 73261910 | --- | For automobiles and earth moving equipments | kg. | 15\% | - |
| 73261990 | --- | Other | kg. | *25\% | - |
| 732620 |  | Articles of iron or steel wire : |  |  |  |
| 73262010 |  | Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cyclerickshaws | kg. | 15\% | - |
| 73262090 | --- | Other | kg. | 15\% | - |
| 732690 |  | Other |  |  |  |
| 73269010 | --- | Belt lacing of steel | kg. | 15\% | - |
| 73269020 | --- | Belt fasteners for machinery belts | kg. | 15\% | - |
| 73269030 |  | Drain covers, plates, and frames for sewages, water or similar system | kg. | 15\% | - |
| 73269040 | --- | Enamelled iron ware | kg. | 15\% | - |
| 73269050 | --- | Grinding media balls and cylpebs | kg. | 15\% | - |
| 73269060 | --- | Manufactures of stainless steel | kg. | 15\% | - |
| 73269070 | --- | Articles of clad metal | kg. | 15\% | - |
| 73269080 |  | Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels) | kg. | 15\% | - |
|  | --- | Other : |  |  |  |
| 73269091 | ---- | Shanks | kg. | 15\% | - |
| 73269099 | ---- | Other | kg. | *25\% | - |

## Chapter 74

## Copper and articles thereof

## Note :

In this Chapter, the following expressions have the meanings hereby assigned to them:
(a) Refined copper

Metal containing at least 99.85 per cent. by weight of copper; or
Metal containing at least 97.5 per cent. 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 | 1.0 |
| Zr | Zirconium | 0.3 |
| Other elements *, each | 0.3 |  |

* Other elements are, for example, Al, $\mathrm{Be}, \mathrm{Co}, \mathrm{Fe}, \mathrm{Mn}, \mathrm{Ni}, \mathrm{Si}$.
(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 per cent.
(c) Master alloys

Alloys containing with other elements more than 10 per cent by weight, of copper not usefully malleable and commonly used as an additive in the manufacture of other alloys or as deoxidants, de-sulphuring agents or for similar uses in the metallurgy of non-ferrous metals.

However, copper phosphide (phosphor copper) containing more than $15 \%$ by weight of phosphorous falls in heading 2853.

## Sub-heading Note :

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:
(i) zinc predominates by weight over each of such other elements;
(ii) any nickel content by weight is less than 5\%. [see copper-nickel-zinc alloys (nickel silvers)]; and
(iii) any tin content by weight is less than $3 \%$. [see copper-tin alloys (bronzes)].
(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is $3 \%$ or more the zinc content by weight may exceed that of tin but must be less than $10 \%$.
(c) Copper-nickel-zinc base alloys (nickel silvers)

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

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


- Refined copper :

| 74031100 | -- | Cathodes and sections of cathodes | kg. |
| :--- | :--- | :--- | :--- |
| 74031200 | -- | $5 \%$ |  |
| 74031300 | -- | Wire-bars | kg. |
| 74031900 | -- | $5 \%$ |  |
|  | - Other | kg. | $5 \%$ |
| 74032100 | -- | kg. | $5 \%$ |
| 740322 | -- |  |  |
| 74032210 | --- | Copper Copper-tin base alloys (bronze) : | $5 \%$ |
| 74032290 | --- |  |  |
| 74032900 | -- | kg. | $5 \%$ |
|  |  | Other |  |
|  | of heading 7405 ) | kg. | $5 \%$ |
|  |  | kg. | $5 \%$ |

## 7404

 Copper waste and scrap$740400-$ Copper waste and scrap:
--- Of copper :
74040011 ---- Empty or discharged cartridges of all bores and sizes kg . $5 \%$
74040012 ---- Copper scrap, namely the following: kg . $5 \%$ copper wire scrap covered by ISRI code words Barley, Berry and Birch; heavy copper scrap covered by ISRI code word Candy; unalloyed copper scrap covered by ISRI code word Cliff; copper wire nodules scrap covered by ISRI code words Clove, Cobra and Cocoa;
light copper scrap covered by ISRI Code word Dream;
muntz metal tubes covered by ISRI code word Palms;
Miscellaneous copper-containing skimming, grindings, ashes, irony brass and copper, residues and slags covered by ISRI code word 'Drove'; Copper wire scrap with various types of insultation covered by ISRI code word 'Druid'






## SECTION-XV

## CHAPTER-74

| $\mathbf{( 1 )}$ | (2) | (3) | (4) | (5) |  |
| :---: | :--- | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |
| 74198040 | --- | Copper worked articles | kg. | $10 \%$ | - |
| 74198050 | --- | Copper chain | kg. | $10 \%$ | - |
| 74198090 | --- | Other articles of copper | kg. | $10 \%$ | - |

## Chapter 75 <br> Nickel and articles thereof

## Sub-heading 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

|  | Elements | Limiting content $\%$ <br> 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 Note 9(c) to section XV, for the purposes of sub-heading 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 .

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :--- | :--- | :---: | :---: | ---: |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 7502 |  | UnWrought nickel |  |  |  |
| 75021000 | - | Nickel, not alloyed | kg. | 5\% | - |
| 750220 | - | Nickel alloys : |  |  |  |
| 75022010 |  | Cupro-nickel containing more than $40 \%$ by weight of nickel | kg. | 5\% | - |
| 75022020 | --- | Monel metal including ' K ' monel | kg. | 5\% | - |
| 75022030 |  | Nickel alloys containing more than $40 \%$ by weight of nickel | kg. | 5\% | - |
| 75022040 |  | Nickel alloys containing more than $10 \%$ but not more than $40 \%$ by weight of nickel | kg. | 5\% | - |
| 75022090 | --- | Other | kg. | 5\% | - |
| 7503 |  | Nickel waste and scrap |  |  |  |
| 750300 | - | Nickel waste and scrap : |  |  |  |
| 75030010 |  | Nickel scrap, namely the following : New nickel scrap covered by ISRI code word 'Aroma'; old nickel scrap covered by ISRI code word 'Burly'; new R-monel clippings solids covered by ISRI code word 'Hitch'; new mixed monel solids and clippings covered by ISRI code word 'House'; old monel sheet and solids covered by ISRI code word 'Ideal'; k-monel solids covered by ISRI code word 'Indian'; soldered monel sheet and solids covered by ISRI code word 'Junto'; monel castings covered by ISRI code 'Lemon'; monel turnings covered by ISRI code word 'Lemur'; nickel scrap obtained by breaking up of ships, boats and other floating structures; Nickel-Iron batteries to be sold free of crates, copper terminal connectors and excess liquid, must be free of nickel cadmium batteries covered by ISRI code word 'Vaunt'. | kg. | 5\% | - |
| 75030090 | --- | Other | kg. | 5\% | - |
| 75040000 |  | Nickel powders and flakes | kg. | 5\% | - |
| 7505 |  | Nickel bars, rods, profiles and wire Bars, rods and profiles : |  |  |  |
| 750511 | -- | Of nickel, not alloyed : |  |  |  |
| 75051110 | --- | Hollow bars | kg. | 5\% | - |
| 75051120 | --- | Other bars; rods and profiles | kg. | 5\% | - |
| 750512 | -- | Of nickel alloys : |  |  |  |
| 75051210 | --- | Hollow bars | kg. | 5\% | - |
| 75051220 |  | Other bars; rods and profiles Wire : | kg. | 5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 75052100 | -- Of nickel, not alloyed | kg. | 5\% | - |
| 75052200 | -- Of nickel alloys | kg. | 5\% | - |
| 7506 | Nickel plates, sheets, strip and foil |  |  |  |
| 75061000 | - Of nickel, not alloyed | kg. | 5\% | - |
| 75062000 | - Of nickel alloys | kg. | 5\% | - |
| 7507 | Nickel tubes, pipes and tube or pipe fittings (For example, couplings, elbows, sleeves) <br> - Tubes and pipes : |  |  |  |
| 75071100 | -- Of nickel, not alloyed | kg. | 5\% | - |
| 75071200 | -- Of nickel alloys | kg. | 5\% | - |
| 75072000 | - Tube or pipe fittings | kg. | 5\% | - |
| 7508 | Other articles of nickel |  |  |  |
| 75081000 | - Cloth, grill and netting, of nickel wire | kg. | 5\% | - |
| 750890 | - Other : |  |  |  |
| 75089010 | --- Electroplating anodes of nickel | kg. | 5\% | - |
| 75089020 | --- Blanks ordinarily used for manufacturing tubes and pipes of nickel | kg. | 5\% | - |
| 75089030 | --- Nickel screen | kg. | 5\% | - |
| 75089090 | --- Other articles of nickel and nickel alloy | kg. | 5\% | - |

## Chapter 76

## Aluminium and articles thereof

## Sub-heading 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 |
| :--- | :---: |
| $\mathrm{Fe}+\mathrm{Si}$ (iron plus silicon) | 1 |
| Other elements ${ }^{(1)}$, each | $0.1^{(2)}$ |

(1) Other elements are, for example, $\mathrm{Cr}, \mathrm{Cu}, \mathrm{Mg}, \mathrm{Mn}, \mathrm{Ni}, \mathrm{Zn}$
(2) Copper is permitted in a proportion greater than $0.1 \%$ but not more than $0.2 \%$, provided that neither the chromium nor manganese content exceeds $0.05 \%$
(b) Aluminium alloys

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:
(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
(ii) the total content by weight of such other elements exceeds $1 \%$.
2. Notwithstanding the provisions of Note $9(c)$ to Section XV, for the purposes of sub-heading 7616 91 , theterm "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm .

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 7601 | Unwrought aluminium |  |  |  |
| 760110 | - Aluminium, not alloyed : |  |  |  |
| 76011010 | --- Ingots | kg. | 7.5\% | - |
| 76011020 | --- Billets | kg. | 7.5\% | - |
| 76011030 | Wire bars | kg. | 7.5\% | - |
| 76011040 | --- Wire rods | kg. | 7.5\% | - |
| 76011090 | --- Other | kg. | 7.5\% | - |
| 760120 | - Aluminium alloys : |  |  |  |
| 76012010 | --- Ingots | kg. | 7.5\% | - |
| 76012020 | --- Billets | kg. | 7.5\% | - |
| 76012030 | Wire bars | kg. | 7.5\% | - |
| 76012040 | Wire rods | kg. | 7.5\% | - |
| 76012090 | --- Other | kg. | 7.5\% | - |
| 7602 | Aluminium waste and scrap |  |  |  |
| 760200 | - Aluminium waste and scrap : |  |  |  |
| 76020010 | --- Aluminium scrap, namely the following: clean aluminium lithographic sheets covered by ISRI code word 'Tablet'; new, clean aluminium lithographic sheets covered by ISRI code word 'Tabloid’; mixed low copper aluminium clippings and solids covered by ISRI code word 'Taboo'; clean mixed old alloy sheet aluminium covered by ISRI code word 'Taint'/‘Tabor'; new aluminium can stock covered by ISRI code word 'Take'; <br> old can stock covered by ISRI code word 'Talc'; shredded aluminium used beverages can (U) scrap covered by ISRI code word 'Talcred'; densified aluminium used beverages can (UBC) scrap covered by ISRI code word 'Taldack'; baled aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldon'; briquetted aluminium used beverage can (UBC) scrap covered by ISRI code word 'Taldork'; painted siding covered by ISRI code word 'Tale'; coated scrap covered by ISRI code word 'Talent'; aluminium scrap radiators covered by ISRI code word ‘Talk'; | kg. | 5\% | - |

E.C. aluminium nodules covered by ISRI code word 'Tall';
new pure aluminium wire and cable covered by ISRI code word 'Talon';
new mixed aluminium wire and cable covered by ISRI code word 'Tann';
Old pure aluminium wire and cable covered by ISRI code word 'Taste';
old mixed aluminium wire and cable covered by ISRI code word 'Tassel';
aluminium pistons covered by ISRI code word 'Tarry’; segregated aluminium borings and turnings covered
by ISRI code word 'Teens';
mixed aluminium castings covered by ISRI code word
'Telic';
mixed aluminium castings covered by ISRI code word 'Tense';
wrecked airplane sheet aluminium covered by ISRI code word 'Tepid';
new aluminium foil covered by ISRI code word 'Terse';
New aluminium foil covered by ISRI code word 'Tetra'; Old aluminium foil covered by ISRI code word 'Tesla; aluminium grindings covered by ISRI code word 'Thigh';
segregated new aluminium alloy clippings and solids covered by ISRI code word 'Tooth';
mixed new aluminium alloy clippings and solids covered by ISRI code word 'Tough';
segregated new aluminium castings, forgings and extrusions covered by ISRI code word 'Tread';
aluminium auto castings covered by ISRI code word 'Trump';
insulated aluminium wire scrap covered by ISRI code word 'Twang';
aluminium airplane castings covered by ISRI code word 'Twist';
fragmentizer aluminium scrap (from automobile shredder) covered by ISRI code word 'Twitch';
Aluminium auto or truck wheels covered by ISRI code word 'Troma' ;
Fragmentizer aluminium scrap from automobile shredders covered by ISRI code word 'Tweak';
Burnt Fragmentizer aluminiumscrap (from automobile shredders) covered by ISRI code word 'Twire';

| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 76020090 | Shredded non-ferrousscrap (predominantly aluminium) covered by ISRI code word 'Zorba'; <br> New production aluminium extrusions covered by ISRI code word 'Tata'; <br> All aluminium radiators from automobiles covered by ISRI code word 'Tally'; <br> Aluminium extrusions '10/10 covered by ISRI code word 'Toto'; <br> Aluminium extrusions dealer grade covered by the word 'Tutu'; <br> --- Other waste and scrap | kg. | 5\% | - |
| $\begin{aligned} & \hline 7603 \\ & 760310 \\ & 76031010 \\ & 76031090 \\ & 76032000 \end{aligned}$ | Aluminium powders and flakes <br> - Powders of non-lamellar structure : <br> --- Aluminium powder for thermit process <br> --- Other <br> - Powders of lamellar structure; flakes | $\begin{aligned} & \mathrm{kg} . \\ & \mathrm{kg} . \\ & \mathrm{kg} . \end{aligned}$ | $\begin{aligned} & 7.5 \% \\ & 7.5 \% \\ & 7.5 \% \end{aligned}$ | - |
| $\begin{aligned} & \hline 7604 \\ & 760410 \\ & 76041010 \\ & 76041020 \end{aligned}$ | Aluminium bars, rods and profiles <br> - Of aluminium, not alloyed : <br> --- Wire rods <br> --- Bars and rods, other than wire rods <br> --- Profiles : | $\begin{aligned} & \mathrm{kg} . \\ & \mathrm{kg} . \end{aligned}$ | $\begin{aligned} & 7.5 \% \\ & 7.5 \% \end{aligned}$ | - |
| $\begin{aligned} & 76041031 \\ & 76041039 \end{aligned}$ | -- Hollow <br> -- Other <br> - Of aluminium alloys : | kg. kg. | $\begin{aligned} & 7.5 \% \\ & 7.5 \% \end{aligned}$ | - |
| $\begin{aligned} & 76042100 \\ & 760429 \end{aligned}$ | -- Hollow profiles <br> -- Other: | kg. | 7.5\% | - |
| 76042910 | Hard drawn bare aluminium conductors steel re-inforced (A.C.S.R.) | kg. | 7.5\% | - |
| 76042920 | Wire rods | kg. | 7.5\% | - |
| 76042930 | Bars and rods, other than wire rods | kg. | 7.5\% | - |
| 76042990 | Other | kg. | 7.5\% | - |
| 7605 76051100 | Aluminium wire <br> - Of aluminium, not alloyed : <br> -- Of which the maximum cross-sectional dimension exceeds 7 mm | kg. | 7.5\% | - |
| $\begin{aligned} & 760519 \\ & 76051910 \end{aligned}$ | -- Other: <br> --- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm <br> --- Other : | kg. | 7.5\% | - |
| $\begin{aligned} & 76051991 \\ & 76051999 \end{aligned}$ | ---- Hard drawn bare-solid <br> ---- Other | $\underset{\mathrm{kg}}{\mathrm{kg}}$. | $7.5 \%$ $7.5 \%$ | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 76052100 | - Of aluminium alloys : <br> -- Of which the maximum cross-sectional dimension exceeds 7 mm | kg. | 7.5\% | - |
| 760529 | -- Other: |  |  |  |
| 76052910 | --- Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm | kg. | 7.5\% | - |
| 76052990 | --- Other | kg. | 7.5\% | - |
| 7606 | Aluminium plates, sheets and strip, of a thickness exceeding 0.2 Mm <br> - Rectangular (including square): |  |  |  |
| 760611 | -- Of aluminium, not alloyed : |  |  |  |
| 76061110 | --- Electrolytic plates or sheets | kg. | 7.5\% | - |
| 76061190 | --- Other | kg. | 7.5\% | - |
| 76061200 | -- Of aluminium alloys <br> - Other : | kg. | 7.5\% | - |
| 760691 | -- Of aluminium, not alloyed : |  |  |  |
| 76069110 | --- Circles | kg. | 7.5\% | - |
| 76069120 | --- Electrolytic plates or sheets | kg. | 7.5\% | - |
| 76069190 | --- Other | kg. | 7.5\% | - |
| 760692 | -- Of aluminium alloys : |  |  |  |
| 76069210 | --- Circles | kg. | 7.5\% | - |
| 76069290 | --- Other | kg. | 7.5\% | - |
| 7607 | 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 <br> - Not backed: |  |  |  |
| 760711 | -- Rolled but not further worked : |  |  |  |
| 76071110 | --- Ordinarily used for tea chest lining | kg. | 7.5\% | - |
| 76071190 | --- Other | kg. | 7.5\% | - |
| 760719 | -- Other : |  |  |  |
| 76071910 | --- Ordinarily used for tea chest lining <br> --- Other : | kg. | 7.5\% | - |
| 76071991 | ---- Plain | kg. | 7.5\% | - |
| 76071992 | ---- Embossed | kg. | 7.5\% | - |
| 76071993 | ---- Perforated or cut-to-shape | kg. | 7.5\% | - |
| 76071994 | ---- Coated | kg. | 7.5\% | - |
| 76071995 | ---- Printed | kg. | 7.5\% | - |
| 76071999 | ---- Other | kg. | 7.5\% | - |
| 760720 | - Backed : |  |  |  |
| 76072010 | --- Ordinarily used for tea chest lining | kg. | 7.5\% | - |
| 76072090 | --- Other | kg. | 7.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 7608 |  | Aluminium tubes and pipes |  |  |  |
| 76081000 | - | Of aluminium, not alloyed | kg. | 10\% | - |
| 76082000 | - | Of aluminium alloys | kg. | 10\% | - |
| 76090000 |  | Aluminium tube or pipe fittings (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES) | kg. | 10\% | - |
| 7610 |  | AlUMINIUM STRUCTURES 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 |  |  |  |
| 76101000 | - | Doors, windows and their frames and thresholds for doors | kg. | 10\% | - |
| 761090 | - | Other : |  |  |  |
| 76109010 | --- | Structures | kg. | 10\% | - |
| 76109020 | -- | Parts of structures, not elsewhere specified | kg. | 10\% | - |
| $76109030$ | -- | Aluminium plates, rods, profiles, tubes and the like, prepared for use in structure | kg. | 10\% | - |
| 76109090 | --- | Other | kg. | 10\% | - |
| 76110000 |  | Aluminium reservoirs, tanks, vats and similar CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR heat-Insulated, but not fitted with MECHANICAL OR THERMAL EQUIPMENT | kg. | 10\% | - |
| 7612 |  | 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 , WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT |  |  |  |
| 761210 | - | Collapsible tubular containers : |  |  |  |
| 76121010 | --- | Plain | kg. | 10\% | - |
| 76121020 | --- | Lacquered | kg. | 10\% | - |
| 76121030 | --- | Printed | kg. | 10\% | - |
| 79121090 | --- | Other | kg. | 10\% | - |



## SECTION-XV

## CHAPTER-76

| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 76151030 | -- Other table, kitchen or household articles | kg. | 20\% | - |
| 76151040 | - - - Pot scourers and scouring or polishing pads, gloves and the like | kg. | 20\% | - |
| 76151090 | - - Parts | kg. | 20\% | - |
| 761520 | - Sanitary ware and parts thereof : |  |  |  |
| 76152010 | --- Sanitary ware of aluminium and aluminium alloys for indoor use | kg. | 10\% | - |
| 76152020 | --- Parts | kg. | 10\% | - |
| 76152090 | --- Other | kg. | 10\% | - |
| 7616 | Other articles of aluminium |  |  |  |
| 76161000 | - Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles <br> - Other: | kg. | 10\% | - |
| 76169100 | -- Cloth, grill, netting and fencing, of aluminium wire | kg. | 10\% | - |
| 761699 | -- Other: |  |  |  |
| 76169910 | --- Expanded metal of aluminium and aluminium alloys | kg. | 10\% | - |
| 76169920 | --- Chains | kg. | 10\% | - |
| 76169930 | --- Bobbins | kg. | 10\% | - |
| 76169990 | --- Other | kg. | 10\% | - |

## SECTION-XV

## Chapter 77

(Reserved for possible future use)

## Chapter 78

## Lead and articles thereof

## Sub heading Note :

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), | 0.001 |  |
| each |  |  |


| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| $\begin{aligned} & 7801 \\ & 78011000 \end{aligned}$ | Unwrought lead <br> - Refined lead | kg. | 5\% | - |
| 78019100 | - Other: <br> -- Containing by weight antimony as the principal other element | kg. | 5\% | - |
| 780199 | -- Other : |  |  |  |
| 78019910 | --- Pig lead | kg. | 5\% | - |
| 78019920 | --- Unrefined lead | kg. | 5\% | - |
| 78019930 | --- Unrefined lead alloys | kg. | 5\% | - |
| 78019990 | --- Other | kg. | 5\% | - |
| 7802 | Lead waste and scrap |  |  |  |
| 780200 | - Lead waste and scrap: |  |  |  |
| 78020010 | --- Lead scrap, namely the following: scrap lead-soft covered by ISRI code word 'Racks'; mixed hard or soft scrap lead covered by ISRI code word 'Radio'; wheel weights covered by ISRI code word 'Ropes'; | kg. | 5\% | - |



## Chapter 79

## Zinc and articles thereof

## Sub-heading Note:

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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 7901 | Unwrought zinc <br> - Zinc, not alloyed: |  |  |  |
| 79011100 | -- Containing by weight $99.99 \%$ or more of zinc | kg. | 5\% | - |
| 79011200 | -- Containing by weight less than $99.99 \%$ of zinc | kg. | 5\% | - |
| 790120 | - Zinc alloys: |  |  |  |
| 79012010 | --- Mozak or alloys of zinc and aluminium containing not less than $94 \%$ by weight of zinc | kg. | 7.5\% | - |
| 79012090 | --- Other | kg. | 7.5\% | - |
| 7902 | Zinc waste and scrap |  |  |  |
| 790200 | - Zinc waste and scrap : |  |  |  |
| 79020010 | --- Zinc scrap, namely the following : old zinc die cast scrap covered by ISRI code word 'Saves'; new zinc die cast scrap covered by ISRI code word 'Scabs'; new plated zinc die cast scrap covered by ISRI code word 'Scope'; zinc die cast automotive grills covered by ISRIcode word 'Scoot'; Old scrap zinc covered by ISRI code word 'Score'; New zinc clippings covered by ISRI code word 'Screen'; crushed clean sorted fragmentizers die cast scrap, as produced from automobile fragmentizers covered by ISRI code word 'Scribe'; <br> Unsorted Zinc die cast scrap produced from automobile fragmentizers containing about 55\% | kg. | 5\% | - |



## Chapter 80

## Tin and articles thereof

## Sub-heading Note :

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

| Tariff Item | Description of goods |  | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Prefer- <br> ential <br> Areas |
| (1) |  | (2) (3) (4) |  |  |  | (5) |
| 8001 |  | Unwrought tin |  |  |  |
| 800110 | - | Tin, not alloyed: |  |  |  |
| 80011010 | --- | Blocks | kg. | 5\% | - |
| 80011090 | -- | Ingots, pigs, slabs and other primary forms of tin | kg. | 5\% | - |
| 80012000 | - | Tin alloys | kg. | 5\% | - |
| 8002 |  | Tin waste and scrap |  |  |  |
| 800200 | - | Tin waste and scrap : |  |  |  |
| 80020010 |  | Tin scrap, namely the following : <br> block tin covered by ISRI code word 'Ranch'; high tin base babbit covered by ISRI code word <br> 'Raves'; pewter covered by ISRI code word <br> 'Ranks' | kg. | 5\% | - |
| 80020090 | --- | Other | kg. | 5\% | - |
| 8003 |  | Tin bars, RODS, PROFILES AND WIRE |  |  |  |
| 800300 | - | Tin bars, rods, profiles and wire : |  |  |  |
| 80030010 | --- | Hollow bars | kg. | 5\% | - |
| 80030020 | --- | Bars, other than hollow bars; rods | kg. | 5\% | - |
| 80030030 | --- | Profiles | kg. | 5\% | - |


| 80030040 | --- | Wire | kg. | 5\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 8004 |  | Omitted |  |  |  |
| 80050000 |  | Omitted |  |  |  |
| 8006 |  | Omitted |  |  |  |
| 8007 |  | Other articles of tin |  |  |  |
| 800700 | - | Other articles of tin : |  |  |  |
| 80070010 | --- | Blanks | kg. | 10\% | - |
| 80070090 | --- | Other | kg. | 10\% | - |

## Chapter 81

Other base metals; cermets; articles thereof

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 8101 | Tungsten (wolfram) and articles thereof, including waste and scrap |  |  |  |
| 81011000 | - Powders <br> - Other: | kg. | 5\% | - |
| 81019400 | -- Unwrought tungsten, including bars and rods obtained simply by sintering | kg. | 5\% | - |
| 81019600 | -- Wire | kg. | 5\% | - |
| 81019700 | -- Waste and scrap | kg. | 5\% | - |
| 810199 | -- Other : |  |  |  |
| 81019910 | --- Tungsten filament | kg. | 10\% |  |
| 81019990 | --- Other | kg. | 10\% | - |
| 8102 | Molybdenum and articles thereof, including waste and scrap |  |  |  |
| 81021000 | - Powders <br> - Other: | kg. | 5\% | - |
| 81029400 | -- Unwrought molybdenum, including bars and rods obtained simply by sintering | kg. | 5\% | - |
| 810295 | -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil : |  |  |  |
| 81029510 | --- Hollow bars | kg. | 5\% | - |
| 81029590 | Other | kg. | 5\% | - |
| 81029600 | -- Wire | kg. | 5\% | - |
| 81029700 | -- Waste and scrap | kg. | 5\% | - |
| 81029900 | -- Other | kg. | 10\% | - |
| 8103 | Tantalum and articles thereof, including waste and scrap |  |  |  |
| 810320 | - Unwrought tantalum, including bars and rods obtained |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | simply by sintering; powders : |  |  |  |
| 81032010 | --- | Hollow bars | kg. | 5\% | - |
| 81032090 | -- | Other | kg. | 5\% | - |
| 81033000 |  | Waste and scrap Other: | kg. | 5\% | - |
| 81039100 | -- | Crucibles | kg. | 10\% | - |
| 81039900 | -- | Other | kg. | 10\% | - |
| 8104 | - | Magnesium and articles thereof, including waste and scrap <br> Unwrought magnesium : |  |  |  |
| 81041100 | -- | Containing at least $99.8 \%$ by weight of magnesium | kg. | 5\% | - |
| 81041900 | -- | Other | kg. | 5\% | - |
| 810420 | - | Waste and scrap : |  |  |  |
| 81042010 |  | Magnesium scrap, namely the following : magnesium clips covered by ISRI code word 'Wafer'; magnesium scrap covered by ISRI code word 'Walnut'; magnesium engraver plates covered by ISRI code word 'Wine'; magnesium dock boards covered by ISRI code word 'Wood'; magnesium turnings covered by ISRI code word 'World' | kg. | 5\% | - |
| 81042090 | --- | Other | kg. | 5\% | - |
| 810430 | - | Raspings, turnings and granules, graded according <br> to size; powders : |  |  |  |
| 81043010 | --- | Raspings, turnings and granules, graded according to size | kg. | 5\% | - |
| 81043020 | --- | Powders | kg. | 5\% | - |
| 810490 | - | Other : |  |  |  |
| 81049010 | --- | Other magnesium and magnesium base alloys, wrought | kg. | 5\% | - |
| 81049020 | --- | Flakes | kg. | 5\% | - |
| 81049030 | --- | Wire | kg. | 5\% | - |
| 81049090 | --- | Other | kg. | 10\% | - |
| 8105 |  | Co b alt mat te s a nd ot her in ter me diat e PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP |  |  |  |
| 810520 |  | Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders: |  |  |  |
| 81052010 |  | Cobalt mattes and other intermediate products of cobalt metallurgy | kg. | 5\% | - |
| 81052020 | --- | Cobalt unwrought | kg. | 5\% | - |
| 81052030 | --- | Powders | kg. | 5\% | - |




## 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 8212.5 are to be classified in heading 8212.5.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential <br> Areas |
| (1) | (2) | (3) | (4) | (5) |
| 8201 | 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. |  |  |  |
| 82011000 | - Spades and shovels | kg. | 10\% | - |
| 82013000 | - Mattocks, picks, hoes and rakes | kg. | 10\% | - |
| 82014000 | - Axes, bill hooks and similar hewing tools | kg. | 10\% | - |
| 82015000 | - Secateurs and similar one-handed pruners and shears (including poultry shears) | kg. | 10\% | - |
| 82016000 | - Hedge shears, two-handed pruning shears and | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 82019000 | similar two-handed shears <br> - Other hand tools of a kind used in agriculture, horticulture or forestry | kg. | 10\% | - |
| 8202 | Hand saws; blades for saws of all kinds (INCluding slitting, slotting or toothless saw blades) |  |  |  |
| 820210 | Hand saws : |  |  |  |
| 82021010 | --- Metal working hand saws | kg. | 10\% | - |
| 82021020 | --- Wood working and similar hand saws | kg. | 10\% | - |
| 82021090 | Other | kg. | 10\% | - |
| 82022000 | - Band saw blades <br> - Circular saw blades (including slitting or slotting saw blades): | kg. | 10\% | - |
| 82023100 | -- With working part of steel | kg. | 10\% | - |
| 82023900 | -- Other, including parts | kg. | 10\% | - |
| 82024000 | - Chain saw blades <br> - Other saw blades : | kg. | 10\% | - |
| 820291 | -- Straight saw blades, for working metal: |  |  |  |
| 82029110 | --- Machine operated | kg. | 10\% | - |
| 82029120 | --- Hand operated | kg. | 10\% | - |
| 820299 | -- Other: |  |  |  |
| 82029910 | --- Hacksaw frames | kg. | 10\% | - |
| 82029990 | --- Other | kg. | 10\% | - |
| 8203 | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipeCUTTERS, bolt croppers, perforating punches and similar hand tools |  |  |  |
| 82031000 | - Files, rasps and similar tools | kg. | 10\% | - |
| 82032000 | - Pliers (including cutting pliers), pincers, tweezers and similar tools | kg. | 10\% | - |
| $\begin{gathered} 82033000 \\ 820340 \end{gathered}$ | - Metal cutting shears and similar tools <br> - Pipe-cutters, bolt croppers, perforating punches and similar tools : | kg. | 10\% | - |
| 82034010 | --- Perforating punches and pipe cutters | kg. | 10\% | - |
| 82034090 | --- Other | kg. | 10\% | - |
| 8204 | Ha nd-o perated s pa nNe rs a nd w renc he S (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES <br> - Hand-operated spanners and wrenches: |  |  |  |
| 820411 | -- Non-adjustable : |  |  |  |
| 82041110 | --- Spanners | kg. | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 82041120 | --- Wrenches | kg. | 10\% | - |
| 820412 | -- Adjustable : |  |  |  |
| 82041210 | --- Spanners | kg. | 10\% | - |
| 82041220 | - Wrenches | kg. | 10\% |  |
| 82042000 | - Interchangeable spanner sockets, with or without handles | kg. | 10\% | - |
| 8205 | 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 or water-jet cutting machines; anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks |  |  |  |
| 82051000 | - Drilling, threading or tapping tools | u | 10\% | - |
| 82052000 | - Hammers and sledge hammers | u | 10\% | - |
| 82053000 | - Planes, chisels, gouges and similar cutting tools for working wood | u | 10\% | - |
| 82054000 | - Screwdrivers <br> - Other hand tools (including glaziers' diamonds) : | u | 10\% | - |
| 820551 | -- Household tools : |  |  |  |
| 82055110 | --- Can or cork openers | u | 10\% | - |
| 82055190 | Other | u | 10\% | - |
| 820559 | -- Other: |  |  |  |
| 82055910 | --- Grease guns (excluding compressed air type) | u | 10\% | - |
| 82055920 | --- Metal working hand tools | u | 10\% | - |
| 82055930 | --- Hand tools for specified uses, such as watch making tools, goldsmith tools | u | 10\% | - |
| 82055940 | -- Forks other than those of headings 8201 and 8215 | u | 10\% |  |
| 82055990 | -- Other | u | 10\% | - |
| 82056000 | - Blow lamps | u | 10\% | - |
| 82057000 | - Vices, clamps and the like | u | 10\% | - |
| 820590 | - Other, including sets of articles of two or more sub-headings of this heading: |  |  |  |
| 82059010 | --- Anvils and portable forges | u | 10\% | - |
| 82059020 | -- - Grinding wheels with frame, hand or pedal-operated | u | 10\% | - |
| 82059030 | - - - Sets of articles of two or more of the foregoing sub-headings | u | 10\% | - |
| 82059090 | --- Other | u | 10\% | - |


| $\mathbf{8 2 0 6}$ | Tools of two or more of the headings $\mathbf{8 2 0 2}$ <br> to 8205, put up in sets for retail sale |
| :--- | :--- |
| 820600 | -Tools of two or more of the headings 8202 to 8205, <br> put up in sets for retail sale : |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 82060010 |  | Garage tools in sets | kg. |  | - |
| 82060090 | --- | Other | kg. | 10\% | - |
| 8207 | - | INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT P OWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW driving), INCLUDING DIES F OR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS Rock drilling or earth boring tools : |  |  |  |
| 82071300 | -- | With working part of cermets | kg. | 10\% | - |
| 82071900 | -- | Other, including parts | kg. | 10\% | - |
| 82072000 | - | Dies for drawing or extruding metal | kg. | 10\% | - |
| $\begin{gathered} 82073000 \\ 820740 \end{gathered}$ |  | Tools for pressing, stamping or punching Tools for tapping or threading : | kg. | 10\% | - |
| 82074010 | --- | Chasers | kg. | 10\% | - |
| 82074090 | --- | Other | kg. | 10\% | - |
| $\begin{gathered} 82075000 \\ 820760 \end{gathered}$ |  | Tools for drilling, other than for rock drilling Tools for boring or broaching: | kg. | 10\% | - |
| 82076010 | --- | Reamers | kg. | 10\% | - |
| 82076090 | --- | Other | kg. | 10\% | - |
| 820770 | - | Tools for milling : |  |  |  |
| 82077010 | --- | Cutters | kg. | 10\% | - |
| 82077090 | --- | Other | kg. | 10\% | - |
| 82078000 | - | Tools for turning | kg. | 10\% | - |
| 820790 | - | Other interchangeable tools: |  |  |  |
| 82079010 | -- | For metal working hand tools | kg. | 10\% | - |
| 82079020 | --- | For wood working hand tools | kg. | 10\% | - |
| 82079030 | --- | Lathe tools and tool belts | kg. | 10\% | - |
| 82079090 | --- | Other | kg. | 10\% | - |
| 8208 |  | Knives and cutting blades, for machines or FOR MECHANICAL APPLIANCES |  |  |  |
| 82081000 | - | For metal working | u | 10\% | - |
| 82082000 | - | For wood working | u | 10\% | - |
| 82083000 | - | For kitchen appliances or for machines used by the food industry | u | 10\% | - |
| $\begin{gathered} 82084000 \\ 820890 \end{gathered}$ |  | For agricultural, horticultural or forestry machines Other : | u | 10\% | - |
| 82089010 | --- | Knives and cutting blades for paper cutting machines | u | 10\% | - |
| 82089020 | --- | Bell skiving knives | u | 10\% | - |
| 82089030 | --- | Band knives for splitting machine | u | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 82089040 |  | Cutting and clicking dies | u. | 10\% |  |
| 82089090 | --- | Other | u | 10\% | - |
| 8209 |  | Plates, sticks, tips and the like for tools, ungounted, of cermets |  |  |  |
| 820900 |  | Plates, sticks, tips and the like for tools, unmounted, of cermets: |  |  |  |
| 82090010 | --- | Tungsten carbide tips | kg. | 10\% | - |
| 82090090 | --- | Other kg . | 10\% | - |  |
| 82100000 |  | Hand-operated mechanical appliances, weighing 10 Kg. or less, used in the preparation, conditioning or serving of food or drink | kg. | 10\% | - |
| 8211 |  | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor |  |  |  |
| 82111000 | - | Sets of assorted articles Other : | kg. | 10\% | - |
| 82119100 | -- | Table knives having fixed blades | kg. | 10\% | - |
| 82119200 | -- | Other knives having fixed blades | kg. | 10\% | - |
| 821193 | -- | Knives having other than fixed blades: |  |  |  |
| 82119310 | --- | Pocket knives | kg. | 10\% | - |
| 82119390 | --- | Other | kg. | 10\% | - |
| 82119400 | -- | Blades | kg. | 10\% | - |
| 82119500 | -- | Handles of base metal | kg. | 10\% | - |
| 8212 |  | Razors and razor blades (including razorblade blanks in strips) |  |  |  |
| 821210 | - | Razors : |  |  |  |
| 82121010 | --- | Twin type shaving | kg. | 10\% | - |
| 82121090 | --- | Other | kg. | 10\% | - |
| 821220 | --- | Safety razor blades, including razor blade blanks in strips: <br> Safety razor blades : |  |  |  |
| 82122011 | ---- | Disposable catridge blades | kg. | 10\% | - |
| 82122019 | ---- | Other | kg. | 10\% | - |
| 82122020 | --- | Safety razor blade blanks, in strips | kg. | 10\% | - |
| 82129000 | - | Other parts | kg. | 10\% | - |
| 82130000 |  | Scissors, tailors' shears and similar SHEARS, and blades therefor | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES) |  |  |  |
| 821410 | - | Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor: |  |  |  |
| 82141010 | --- | Paper knives, letter openers, erasing knives, pencil sharpeners | kg. | 10\% | - |
| 82141090 | --- | Blades | kg. | 10\% | - |
| 821420 |  | Manicure or pedicure sets and instruments (including nail files): |  |  |  |
| 82142010 | --- | Nail cutters | kg. | 10\% | - |
| 82142090 | --- | Other | kg. | 10\% | - |
| 821490 | - | Other : |  |  |  |
| 82149010 | --- | Handles of cutlery of base metal | kg. | 10\% | - |
| 82149090 | --- | Other | kg. | 10\% | - |
| 8215 |  | Spoons, Forks, Ladles, Skimmers, Cake-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE |  |  |  |
| 82151000 | - | Sets of assorted articles containing at least one article plated with precious metal | kg. | 10\% | - |
| 82152000 | - | Other sets of assorted articles Other : | kg. | 10\% | - |
| 82159100 | -- | Plated with precious metal | kg. | 10\% | - |
| 82159900 | -- | Other | kg. | 10\% | - |

## Chapter 83

Miscellaneous articles of base metal

## Notes :

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of headings $7312,7312.5,7317,7318$ 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.
2. 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 .

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 8301 | 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 |  |  |  |
| 83011000 | Padlocks | u | 20\% | - |
| 83012000 | Locks of a kind used for motor vehicles | u | 15\% | - |
| 83013000 | Locks of a kind used for furniture | u | 20\% | - |
| 830140 | - Other locks : |  |  |  |
| 83014010 | --- Combination locks | u | 20\% | - |
| 83014090 | -- Other | u | 20\% | - |
| 83015000 | - Clasps and frames with clasps, incorporating locks | u | 20\% | - |
| 83016000 | - Parts | u | 20\% | - |
| 83017000 | - Keys presented separately | u | 20\% | - |
| 8302 | 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 |  |  |  |
| 830210 | - Hinges: |  |  |  |
| 83021010 | --- Of steel | kg. | 15\% | - |
| 83021020 | --- Of brass | kg. | 15\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 83021090 | --- Other | kg. | 15\% | - |
| 83022000 | Castors | kg. | 15\% | - |
| 830230 | - Other mountings, fittings and similar articles suitable for motor vehicles: |  |  |  |
| 83023010 | --- Curve drive stakes | kg. | 15\% | - |
| 83023090 | --- Other | kg. | 15\% | - |
|  | - Other mountings, fittings and similar articles: |  |  |  |
| 830241 | -- Suitable for buildings: |  |  |  |
| 83024110 | --- Fittings for doors and windows | kg. | 15\% | - |
| 83024120 | --- Tower bolts | kg. | 15\% | - |
| 83024190 | --- Other | kg. | 15\% | - |
| 83024200 | -- Other, suitable for furniture | kg. | 15\% | - |
| 83024900 | -- Other | kg. | 15\% | - |
| 83025000 | - Hat-racks, hat-pegs, brackets and similar fixtures | kg. | 15\% | - |
| 83026000 | Automatic door closers | kg. | 15\% | - |
| 83030000 | 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 | kg. | 10\% | - |
| 83040000 | 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 | kg. | 20\% | - |
| 8305 | 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 |  |  |  |
| 83051000 | - Fittings for loose-leaf binders or files | kg. | 20\% | - |
| 83052000 | - Staples in strips | kg. | 20\% | - |
| 830590 | - Other, including parts: |  |  |  |
| 83059010 | --- Pins (other than those of heading 7317) | kg. | 20\% | - |
| 83059020 | --- Clips | kg. | 20\% | - |
| 83059090 | --- Other | kg. | 20\% | - |
| 8306 | 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 |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 83061000 | - Bells, gongs and the like <br> - Statuettes and other ornaments: | kg. | 20\% | - |
| 830621 | -- Plated with precious metal: |  |  |  |
| 83062110 | --- Statuettes | kg. | 20\% | - |
| 83062120 | --- Trophies | kg. | 20\% | - |
| 83062190 | --- Other | kg. | 20\% | - |
| 830629 | -- Other: |  |  |  |
| 83062910 | --- Statuettes | kg. | 20\% | - |
| 83062920 | --- Trophies | kg. | 20\% | - |
| 83062990 | --- Other | kg. | 20\% | - |
| 83063000 | - Photograph, picture or similar frames; mirrors | kg. | 20\% | - |
| 8307 | Flexible tubing of base metal, with or withou fittings |  |  |  |
| 83071000 | Of iron or steel | kg. | 10\% |  |
| 83079000 | - Of other base metal | kg. | 10\% | - |
| 8308 | Clasps, frames with clasps, buckles, buckleClasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, Jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metals |  |  |  |
| 830810 | - Hooks, eyes and eyelets: |  |  |  |
| 83081010 | --- Hooks and eyes <br> --- Eyelets: | kg. | 10\% | - |
| 83081021 | --- For footwear | kg. | 10\% | - |
| 83081029 | ---- Other | kg. | 10\% | - |
| 83082000 | - Tubular or bifurcated rivets | kg. | 10\% | - |
| 830890 | - Other, including parts: <br> --- Buckles: |  |  |  |
| 83089011 | ---- For footwear | kg. | 10\% | - |
| 83089019 | ---- Other | kg. | 10\% | - |
| 83089020 | --- Imitation zari spangles <br> --- Beads and spangles of base metal: | kg. | 10\% | - |
| 83089031 | ---- For garments, made ups, knitwear, plastic and leather goods | kg. | 10\% | - |
| 83089039 | ---- Other | kg. | 10\% | - |
| 83089040 | --- Fittings for travel requisites and leather goods <br> --- Other: | kg. | 10\% | - |
| 83089091 | ---- For garments, made ups, knitwear, plastic and leather goods | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 83089099 | ---- | Other | kg. | 10\% | - |
| 8309 |  | 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 |  |  |  |
| 83091000 | - | Crown corks | kg. | 10\% | - |
| 830990 | - | Other: |  |  |  |
| 83099010 | -- | Pilfer proof caps for packaging, all sorts, with or without washers or other fittings, of cork, rubber, polyethylene or any other material | kg. | 10\% | - |
| 83099020 | - | Aluminium caps, seals, capsules and closers | kg. | 10\% | - |
| 83099030 | --- | Other seals | kg. | 10\% | - |
| 83099090 | --- | Other | kg. | 10\% | - |
| 8310 |  | Sign-plates, name-Plates, address-plates and SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 9405 |  |  |  |
| 831000 | - | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405: |  |  |  |
| 83100010 | --- | Enamel iron signboard | kg. | 20\% | - |
| 83100090 | - | Other | kg. | 20\% | - |
| 8311 |  | 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 |  |  |  |
| 83111000 | - | Coated electrodes of base metal, for electric arc-welding | kg. | 10\% | - |
| 83112000 | - | Cored wire of base metal, for electric arcwelding | kg. | 10\% | - |
| 831130 | - | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame: |  |  |  |
| 83113010 | --- | Wire and rods of agglomerated base metal | kg. | 10\% | - |
| 83113090 | --- | Other | kg. | 10\% | - |
| 83119000 | - | Other | kg. | 10\% | - |

## SECTION XVI

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

## Notes :

1. This Section does not cover:
(a) transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 4010), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 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 ;
(1) 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

## SECTION-XVI

CHAPTER-84
to their constituent material, or in heading 9612 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 9620.
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 , and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529 ;
(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 .
6. (a) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards and electrical or electronic articles that-
(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations;
(b) mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 8549 ;
(c) this Section does not cover municipal waste as defined in Note 4 to Chapter 38.

## 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 headiang 8508:
(f) electro-mechanical domestic appliances of heading 8509; digital cameras of heading 8525;
(g) radiators for the articles of Section XVII; or
(h) hand-operated mechnical floor sweepers, not motorised (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 more 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.
(a) heading 8419 does not, however, cover:
(i) germination plant, incubators or brooders (heading 8436);
(ii) grain dampening machines (heading 8437);
(iii) diffusing apparatus for sugar juice extraction (heading 8438);
(iv) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 8451); or
(v) machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary
(b) heading 8422 does not cover:
(i) sewing machines for closing bags or similar containers (heading 8452); or
(ii) office machinery of heading 8472.
(c) heading 8424 does not cover:
(d) ink-jet printing machines (heading 8443); or
(ii) water-jet cutting machines (heading 8456).
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
4. Heading 8457 applies only to machine-tools for working metal, other than lathes (including turning centers), 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 centers),
(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. For the purposes of heading 8462, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener and a shear.;
6.(A) For the purposes of heading 8471, the expression "automatic data processing machine" means machine capable of :
(i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;
(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 programme 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), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :
(i) it is of a kind solely or principally used in an automatic data processing system;
(ii) it is connectable to the central processing unit either directly or through one or more other units; and
(iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (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 paragraph (C):
(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
7. 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 per cent. or by more than 0.05 mm , whichever is less. Other steel balls are to be classified in heading 7326.
8. 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.
9. 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 .
10. For the purposes of heading 8485, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).
Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 8485 are to be classified in that heading and in no other heading of the Nomenclature.
11. (A) Notes 12 (a) and 12 (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 lightemitting diodes (LED).
(B) For the purposes of this Note and 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:
(i) the manufacture or repair of masks and reticles;
(ii) assembling semiconductor devices or electronic integrated circuits;
(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 8486 are to be classified in that heading and in no other heading of this schedule.

## Sub-heading Notes :

1. For the purposes of sub-heading 8465 20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of sub-heading 8471 49, the term "systems" means automatic data processing
machines whose units satisfy the conditions laid down in Note 6(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).
3. For the purposes of sub-heading 848120 , the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Sub-heading 848120 takes precedence over all other sub-headings of heading 8481.
4. Sub-heading 848240 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.




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | of vehicles of Chapter 87: |  |  |  |
| 84082010 | --- | Of cylinder capacity not exceeding 250 cc | u | 15\% | - |
| 84082020 | --- | Engines of cylinder capacity exceeding 250 cc | u | 15\% | - |
| 840890 | - | Other engines: |  |  |  |
| 84089010 |  | Stationary engines of cylinder capacity exceeding 50 cc | u | 15\% | - |
| 84089090 | --- | Other | u | 15\% | - |
| 8409 |  | Parts suitable for use solely or principally with the engines of heading 8407 or 8408 |  |  |  |
| 84091000 | - | For aircraft engines Other : | kg. | 15\% | - |
| 840991 |  | Suitable for use solely or principally with spark-ignition internal combustion piston engines: |  |  |  |
|  | -- | Valves, inlet and exhaust, piston, piston rings,piston assemblies : |  |  |  |
| 84099111 | ---- | Valves, inlet and exhaust | kg. | 15\% | - |
| 84099112 | ---- | Pistons | kg. | 15\% | - |
| 84099113 | ---- | Piston rings | kg. | 15\% | - |
| 84099114 | ---- | Piston assemblies | kg. | 15\% | - |
| 84099120 | --- | Fuel injection equipment excluding injection pumps <br> Other : | kg. | 15\% | - |
| 84099191 | ---- | Of petrol engines for motor vehicles | kg. | 15\% | - |
| 84099192 | ---- | Of other petrol engines | kg. | 15\% | - |
| 84099193 | ---- | Of kerosene engines | kg. | 15\% | - |
| 84099194 | ---- | Of gas engines | kg. | 15\% | - |
| $84099199$ | ---- | Other | kg. | 15\% | - |
| $840999$ | -- | Other : |  |  |  |
|  | --- | Valves, inlet and exhaust, piston, piston rings, piston assemblies : |  |  |  |
| 84099911 | --- | Valve, inlet and exhaust | kg. | 15\% | - |
| 84099912 | ---- | Pistons | kg. | 15\% | - |
| 84099913 | ---- | Piston rings | kg. | 15\% | - |
| 84099914 | ---- | Piston assemblies | kg. | 15\% | - |
| 84099920 | --- | Fuel nozzles | kg. | 15\% | - |
| 84099930 | --- | Fuel injection equipment excluding injection pumps <br> Other parts of diesel engine: | kg. | 15\% | - |
| 84099941 | ---- | Of diesel engines for motor vehicles | kg. | 15\% | - |
| 84099942 | ---- | Of outboard engine | kg. | 15\% | - |
| 84099949 | ---- | Other | kg. | 15\% | - |
| 84099990 | --- | Other | kg. | 15\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 8410 |  | Hydraulic turbines, water wheels, ANDREGULATORS THEREFOR Hydraulic turbines and water wheels : |  |  |  |
| 84101100 | -- | Of a power not exceeding 1,000 kW | u | 10\% | - |
| 841012 |  | Of a power exceeding 1,000 kW but not exceeding $10,000 \mathrm{~kW}$ : |  |  |  |
| 84101210 |  | Of power exceeding $1,000 \mathrm{~kW}$ but not exceeding $5,000 \mathrm{~kW}$ | u | 10\% | - |
| 84101220 |  | Of power exceeding $5,000 \mathrm{~kW}$ but not exceeding $10,000 \mathrm{~kW}$ | u | 10\% | - |
| 841013 | -- | Of a power exceeding 10,000 kW: |  |  |  |
| 84101310 |  | Of power exceeding $10,000 \mathrm{~kW}$ but not exceeding $30,000 \mathrm{~kW}$ | u | 10\% | - |
| 84101320 |  | Of power exceeding $30,000 \mathrm{~kW}$ but not exceeding $80,000 \mathrm{~kW}$ | u | 10\% | - |
| 84101390 |  | Of power exceeding $80,000 \mathrm{~kW}$ | u | 10\% | - |
| 84109000 | - | Parts, including regulators | kg. | 10\% | - |
| 8411 |  | Turbo-Jets, turbo-propellers and other gas turbines <br> Turbo-jets : |  |  |  |
| 84111100 |  | Of a thrust not exceeding 25 kN | u | 7.5\% | - |
| 84111200 |  | Of a thrust exceeding 25 kN Turbo-propellers: | u | 7.5\% | - |
| 84112100 | -- | Of a power not exceeding 1,100 kW | u | 7.5\% | - |
| 84112200 |  | Of a power exceeding $1,100 \mathrm{~kW}$ Other gas turbines: | u | 7.5\% | - |
| 84118100 | -- | Of a power not exceeding 5,000 kW | u | 10\% | - |
| 841182 | -- | Of a power exceeding 5,000 kW: |  |  |  |
| 84118210 |  | Of power exceeding $5,000 \mathrm{~kW}$ but not exceeding $12.5,000 \mathrm{~kW}$ | u | 10\% | - |
| 84118220 |  | Of power exceeding $12.5,000 \mathrm{~kW}$ but not exceeding $30,000 \mathrm{~kW}$ | u | 10\% | - |
| 84118230 |  | Of power exceeding $30,000 \mathrm{~kW}$ but not exceeding $60,000 \mathrm{~kW}$ | u | 10\% | - |
| 84118240 |  | Of power exceeding $60,000 \mathrm{~kW}$ but not exceeding $90,000 \mathrm{~kW}$ | u | 10\% | - |
| 84118250 |  | Of power exceeding $90,000 \mathrm{~kW}$ but not exceeding $1,12.5,000 \mathrm{~kW}$ | u | 10\% | - |
| 84118260 | --- | Of power exceeding $1,12.5,000 \mathrm{~kW}$ Parts : | u | 10\% | - |
| 84119100 | -- | Of turbo-jets or turbo-propellers | kg. | 7.5\% | - |
| 84119900 | -- | Other | kg. | 10\% | - |

8412
Other engines and motors

| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84121000 | - Reaction engines other than turbo-jets <br> - Hydraulic power engines and motors: | u | 7.5\% | - |
| 84122100 | -- Linear acting (cylinders) | u | 7.5\% | - |
| 841229 | -- Other : |  |  |  |
| 84122910 | --- Hydrojet (hydraulic jet engines) | u | 7.5\% | - |
| 84122990 | --- Other | u | 7.5\% | - |
|  | - Pneumatic power engines and motors: |  |  |  |
| 84123100 | -- Linear acting (cylinders) | u | 7.5\% | - |
| 84123900 | -- Other | u | 7.5\% | - |
| 841280 | - Other: |  |  |  |
|  | --- Steam or other vapour power : |  |  |  |
| 84128011 | ---- Stationary | u | 7.5\% | - |
| 84128019 | ----- Other | u | 10\% | - |
| 84128020 | --- Motors, spring operated excluding clock and watch movements | u | 10\% | - |
| 84128030 | --- Wind turbine or engine | u | 10\% | - |
| 84128090 | --- Other | u | 10\% | - |
| 841290 | - Parts : |  |  |  |
| 84129010 | --- Of steam engines incorporating boilers | kg. | 7.5\% | - |
| 84129020 | --- Of other steam engines and other vapour power units not incorporating boilers | kg. | 7.5\% | - |
| 84129030 | --- Of hydraulic engines and motors | kg. | 7.5\% | - |
| 84129090 | --- Other | kg. | 7.5\% | - |
| 8413 | Pumps for liquids, whether or not fitted with a measuring device; <br> liouid elevators <br> - Pumps fitted or designed to be fitted with a measuring device: |  |  |  |
| 841311 | -- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages: |  |  |  |
| 84131110 | --- Hand pumps | u | 10\% | - |
|  | --- Other : |  |  |  |
| 84131191 | ---- Pumps for dispensing fuel | u | 7.5\% | - |
| 84131199 | ---- Other | u | 7.5\% | - |
| 841319 | -- Other : |  |  |  |
| 84131910 | --- Hand pumps | u | 10\% | - |
| 84131990 | --- Other | u | 7.5\% | - |
| 84132000 | - Hand pumps, other than those of sub-heading 841311 or 841319 | u | 10\% | - |
| 841330 | - Fuel, lubricating or cooling medium pumps for internal combustion piston engines: |  |  |  |
| 84133010 | --- Injection pumps for diesel engines | u | 7.5\% | - |
| 84133020 | --- Oil pump | u | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84133030 | --- Water pump | u | 7.5\% | - |
| 84133090 | --- Other | u | 7.5\% | - |
| 84134000 | - Concrete pumps | u | 7.5\% | - |
| 841350 | - Other reciprocating positive displacement pumps | : |  |  |
| 84135010 | --- Metering and dosing pumps | u | 7.5\% | - |
|  | --- Primarily designed for handling water |  |  |  |
| 84135021 | ---- Deep tube well turbine pump | u | 7.5\% | - |
| 84135029 | ---- Other | u | 7.5\% | - |
| 84135090 | --- Other | u | 7.5\% | - |
| 841360 | - Other rotary positive displacement pumps: |  |  |  |
| 84136010 | --- Gear type pumps | u | 7.5\% | - |
| 84136020 | --- Screw type pumps | u | 7.5\% | - |
| 84136090 | --- Other | u | 7.5\% | - |
| 841370 | - Other centrifugal pumps: |  |  |  |
| 84137010 | --- Primarily designed to handle water <br> --- Other : | u | 7.5\% | - |
| 84137091 | ---- Single and multistage chemical process pumps | u | 7.5\% | - |
| 84137092 | ---- Horizontal split casing pumps | u | 7.5\% | - |
| 84137093 | ---- Horizontal self priming pumps | u | 7.5\% | - |
| 84137094 | ---- Vertical turbine driven pumps | u | 7.5\% | - |
| 84137095 | ---- Boiler feed pumps | u | 7.5\% | - |
| 84137096 | ---- Slurry pumps | u | 7.5\% | - |
| 84137097 | ---- Dredger pumps | u | 7.5\% | - |
| 84137099 | ---- Other <br> - Other pumps-liquid elevators: | u | 7.5\% | - |
| 841381 | -- Pumps : |  |  |  |
| 84138110 | --- Gas pumps | u | 7.5\% | - |
| 84138120 | --- Hydraulic ram | u | 7.5\% | - |
| 84138130 | --- Axial flow and mixed flow vertical pump designed primarily for handling water | u | 7.5\% | - |
| 84138190 | --- Other | u | 7.5\% | - |
| 84138200 | -- Liquid elevators | u | 7.5\% | - |
|  | - Parts : |  |  |  |
| 841391 | -- Of pumps : |  |  |  |
| 84139110 | --- Of reciprocating pumps | kg. | 7.5\% | - |
| 84139120 | --- Of centrifugal pumps | kg. | 7.5\% | - |
| 84139130 | --- Of deep well turbine pumps and of other rotary pumps | kg. | 7.5\% | - |
| 84139140 | --- Of hand pump for handling water | kg. | 10\% | - |
| 84139190 | --- Other | kg. | 7.5\% | - |
| 84139200 | -- Of liquid elevators | kg. | 7.5\% | - |
| 8414 | AIR or vacuum pumps, air or other gas COMPRESSORS AND FANS; VENTLLATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84149030 | --- Of electric fans | kg. | 10\% | - |
| 84149040 | --- Of Industrial fans, blowers | kg. | 7.5\% |  |
| 84149090 | --- Other | kg. | 7.5\% | - |
| 8415 | Air conditioning machines, comprising a motordriven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated |  |  |  |
| 841510 | - Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"; |  |  |  |
| 84151010 | --- Split system | u | 20\% | - |
| 84151090 | --- Other | u | 20\% | - |
| 841520 | - Of a kind used for persons in motor vehicles : |  |  |  |
| 84152010 | --- For buses | u | 20\% | - |
| 84152090 | --- Other <br> - Other: | u | 20\% | - |
| 841581 | -- Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps): |  |  |  |
| 84158110 | --- Split air-conditioner two tonnes and above | u | 20\% | - |
| 84158190 | --- Other | u | 20\% | - |
| 841582 | -- Other, incorporating a refrigerating unit: |  |  |  |
| 84158210 | --- Split air-conditioner two tonnes and above | u | 20\% | - |
| 84158290 | --- Other | u | 20\% | - |
| 841583 | -- Not incorporating a refrigerating unit : |  |  |  |
| 84158310 | --- Split air-conditioner two tonnes and above | u | 20\% | - |
| 84158390 | --- Other | u | 20\% | - |
| 84159000 | - Parts | kg. | 20\% | - |
| 8416 | Furna ce burners forliguidfuel, for pulverised solid fuel or for gas; mechanical Stokers, including their mechanical grates, mechanical ash dischargers and similar appliances |  |  |  |
| 84161000 | - Furnace burners for liquid fuel | kg. | 7.5\% | - |
| 84162000 | - Other furnace burners, including combination burners | kg. | 7.5\% | - |
| 84163000 | - Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances | kg. | 7.5\% | - |
| 84169000 | - Parts | kg. | 7.5\% |  |
| 8417 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84171000 | - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals | u | 7.5\% | - |
| 84172000 | - Bakery ovens, including biscuit ovens | u | 7.5\% | - |
| 841780 | - Other : |  |  |  |
| 84178010 | --- For cement industry | u | 7.5\% | - |
| 84178090 | --- Other | u | 7.5\% | - |
| 84179000 | - Parts | kg. | 7.5\% | - |
| 8418 | Refrigerators, freezers and other REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC or other; he at pump otherthan air conditioning machines of heading 8412.5 |  |  |  |
| 841810 | - Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof: |  |  |  |
| 84181010 | --- Commercial type | u | 15\% | - |
| 84181090 | --- Other <br> - Refrigerators, household type: | u | 20\% | - |
| 84182100 | -- Compression-type | u | 20\% | - |
| 84182900 | -- Other | u | 20\% | - |
| 841830 | - Freezers of the chest type, not exceeding 800 $l$ capacity : |  |  |  |
| 84183010 | --- Commercial type electrical | u | 15\% | - |
| 84183090 | --- Other | u | 15\% | - |
| 841840 | - Freezers of the upright type, not exceeding 900 $l$ capacity : |  |  |  |
| 84184010 | -- Electrical | u | 15\% | - |
| 84184090 | --- Other | u | 15\% | - |
| 84185000 | - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating or freezing equipment <br> - Other refrigerating or freezing equipment; heat pumps : | u | 15\% | - |
| 84186100 | -- Heat pumps other than air-conditioning machines of heading 8415 | u | 15\% | - |
| 841869 | -- Other : |  |  |  |
| 84186910 | --- Ice making machinery | u | 15\% | - |
| 84186920 | --- Water cooler | u | 15\% | - |
| 84186930 | --- Vending machine, other than automatic vending machine | u | 15\% | - |
| 84186940 | --- Refrigeration equipment or devices specially used in leather industries for manufacturing of leather articles | u. | 15\% | - |
| 84186950 | --- Refrigerated farm tanks, industrial ice cream freezer | u | 15\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84186990 | --- Other <br> - Parts: | u | 15\% | - |
| 84189100 | -- Furniture designed to receive refrigerating or freezing equipment | kg. | 7.5\% | - |
| 84189900 | -- Other | kg. | 7.5\% | - |
| 8419 | Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other EQUIPMENT OF heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, Sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric Instantaneous or storage water heaters,nonelectric : |  |  |  |
| 841911 | -- Instantaneous gas water heaters |  |  |  |
| 84191110 | --- Domestic type | u | 10\% | - |
| 84191190 | --- Other | u | 7.5\% | - |
| 84191200 | Solar water heaters | u | 10\% | - |
| 841919 | -- Other |  |  |  |
| 84191910 | --- Domestic type | u | 10\% | - |
| 84191920 | --- Other | u | 10\% | - |
| 841920 | Medical, surgical or laboratory sterilisers: |  |  |  |
| 84192010 | Auto claves | u | 7.5\% | - |
| 84192090 | --- Other <br> - Dryers : | u | 7.5\% | - |
| 84193300 | -- Lyophilisation apparatus, freeze drying units and spray dryers | u | 7.5\% | - |
| 84193400 | -- Other, for agricultural products | u | 7.5\% | - |
| 84193500 | -- Other, for wood, paper pulp, paper or paperboard | u | 7.5\% | - |
| 84193900 | -- Other | u | 7.5\% | - |
| 841940 | - Distilling or rectifying plant: |  |  |  |
| 84194010 | --- For petroleum refining | u | 7.5\% | - |
| 84194020 | --- Other distilling equipment | u | 7.5\% | - |
| 84194090 | --- Other | u | 7.5\% | - |
| 841950 | - Heat exchange units: |  |  |  |
| 84195010 | --- Shell and tube type | u | 7.5\% | - |
| 84195020 | --- Plate type | u | 7.5\% | - |
| 84195030 | --- Spiral type | u | 7.5\% | - |
| 84195090 | --- Other | u | 7.5\% | - |
| 84196000 | - Machinery for liquefying air or other gases <br> - Other machinery, plant and equipment: | u | 7.5\% | - |
| 841981 | -- For making hot drinks or for cooking or heating food : |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 84198110 | --- | Friers | u | 10\% | - |
| 84198120 | --- | Other kitchen machines | u | 10\% | - |
| 84198190 | --- | Other | u | 10\% | - |
| 841989 | -- | Other : |  |  |  |
| 84198910 | --- | Pressure vessels, reactors, columns or towers or chemical storage tanks | u | 10\% | - |
| 84198920 | --- | Glass lined equipment | u | 7.5\% | - |
| 84198930 |  | Auto claves other than for cooking or heating food, not elsewhere specified or included | u | 7.5\% | - |
| 84198940 | --- | Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water | u | 7.5\% | - |
| 84198950 | --- | Pasteurizers | u | 7.5\% | - |
| 84198960 | --- | Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control | u | 7.5\% | - |
| 84198970 | -- | Apparatus for rapid heating of semi-conductor devices; apparatus for chemical or physical vapour deposition on semi-conductor wafers; apparatus for chemical vapour deposition on LCD substratus | u | 7.5\% | - |
| 84198980 | --- | Vacuum-vapour plant for deposition of metals | u | 7.5\% | - |
| 84198990 | --- | Other | u | 7.5\% | - |
| 841990 | - | Parts : |  |  |  |
| 84199010 | --- | Parts of instantaneous or storage water heaters (domestic type) | kg. | 10\% | - |
| 84199090 | --- | Other | kg. | 7.5\% | - |
| 8420 |  | Calendering or other rolling machines, other |  |  |  |
| 84201000 | - | THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR Calendering or other rolling machines Parts : | u | 7.5\% | - |
| 84209100 | -- | Cylinders | kg. | 7.5\% | - |
| 84209900 | -- | Other | kg. | 7.5\% | - |
| 8421 |  | Centrifuges, including centrifugal dryers; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES Centrifuges, including centrifugal dryers: |  |  |  |
| 84211100 | -- | Cream separators | u | 7.5\% | - |
| 84211200 | -- | Clothes-dryers | u | 7.5\% | - |
| 842119 | -- | Other : |  |  |  |
| 84211910 | --- | Bowl centrifuges | u | 7.5\% | - |
| 84211920 | --- | Basket centrifuges | u | 7.5\% | - |
| 84211930 | --- | Continuous automatic centrifuges | u | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84211940 | --- Self cleaning centrifuges | u | 7.5\% | - |
| 84211950 | --- Decanter centrifuges horizontal bowl | u | 7.5\% | - |
| 84211960 | --- Screw conveyor centrifuges <br> --- Other : | u | 7.5\% | - |
| 84211991 | ---- For chemical industries | u | 7.5\% | - |
| 84211999 | ---- Other <br> - Filtering or purifying machinery and apparatus for liquids: | u | 7.5\% | - |
| 842121 | -- For filtering or purifying water : |  |  |  |
| 84212110 | --- Ion exchanger plant or apparatus | u | 7.5\% | - |
| 84212120 | --- Household type filters | u | 10\% | - |
| 84212190 | - Other | u | 7.5\% | - |
| 84212200 | -- For filtering or purifying beverages other than water | u | 7.5\% | - |
| 84212300 | -- Oil or petrol-filters for internal combustion engines | u | 10\% | - |
| 84212900 | -- Other <br> - Filtering or purifying machinery and apparatus for gases: | u | 7.5\% | - |
| 84213100 | -- Intake air filters for internal combustion engines | u | 10\% | - |
| 84213200 | -- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines | u | 15\% | - |
| 842139 | -- Other: |  |  |  |
| 84213910 | --- Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers | u | 7.5\% | - |
| 84213920 | --- Air purifiers or cleaners | u | 15\% | - |
| 84213990 | --- Other <br> - Parts : | u | 15\% | - |
| 84219100 | -- Of centrifuges, including centrifugal dryers | u | 7.5\% | - |
| 84219900 | -- Other | u. | 10\% | - |
| 8422 | DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES - Dish washing machines : |  |  |  |
| 84221100 | -- Of the household type | u | 10\% | - |
| 84221900 | -- Other | u | 7.5\% | - |
| 84222000 | - Machinery for cleaning or drying bottles or other containers | u | 7.5\% | - |
| 84223000 | - Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or othercontainers; | kg. | 7.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 84224000 | - | machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages <br> Other packing or wrapping machinery (including heat-shrink wrapping machinery) | kg. | 7.5\% | - |
| 842290 | - | Parts: |  |  |  |
| 84229010 |  | Of machinery for cleaning or drying bottles or other containers | kg. | 7.5\% | - |
| 84229020 |  | Of dish washing machines of household type | kg. | 10\% | - |
| 84229090 | --- | Of other machinery | kg. | 7.5\% | - |
| 8423 |  | Weighing machinery (excluding balances of a SENSITIVITY OF 5 CENTIGRAMS OR BETTER), INCLUDING WEIG HT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS of all kinds |  |  |  |
| 84231000 | - | Personal weighing machines, including baby scales; household scales | u | 10\% | - |
| 84232000 | - | Scales for continuous weighing of goods on conveyors | u | 7.5\% | - |
| 84233000 |  | Constant weight scales and scales for discharging a predetermined weight ofmaterial into a bag or container, including hopper scales <br> Other weighing machinery: | u | 7.5\% | - |
| 842381 | -- | Having a maximum weighing capacity not exceeding 30 kg : |  |  |  |
| 84238110 | -- | Beam scale | u | 7.5\% | - |
| 84238190 | --- | Other | u | 7.5\% | - |
| 842382 | -- | Having a maximum weighing capacity exceeding 30 kg but not exceeding $5,000 \mathrm{~kg}$ : |  |  |  |
| 84238210 | --- | Beam scale | u | 7.5\% | - |
| 84238290 | --- | Other | u | 7.5\% | - |
| 84238900 | -- | Other | u | 7.5\% | - |
| 842390 |  | Weighing machine weights of all kinds; parts of machinery : |  |  |  |
| 84239010 | --- | Weighing machine weights of all kinds | kg. | 10\% | - |
| 84239020 | --- | Parts of weighing machinery | kg. | 7.5\% | - |
| 8424 |  | Mechanical appliances (whether or not handoperated) 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 |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84262000 | - Tower cranes | u | 7.5\% | - |
| 84263000 | - Portal or pedestal jib cranes <br> - Other machinery, self-propelled : | u | 7.5\% | - |
| 84264100 | -- On tyres | u | 7.5\% | - |
| 84264900 | -- Other <br> - Other machinery : | u | 7.5\% | - |
| 84269100 | -- Designed for mounting on road vehicles | u | 7.5\% | - |
| 842699 | -- Other : |  |  |  |
| 84269910 | --- Ropeway and telphers | u | 7.5\% | - |
| 84269990 | --- Other | u | 7.5\% | - |
| 8427 | Fork-lift trucks; other works trucks fitted with lifting or handling equipment |  |  |  |
| 84271000 | - Self-propelled trucks powered by an electric motor | u | 7.5\% | - |
| 84272000 | - Other self-propelled trucks | u | 7.5\% | - |
| 84279000 | - Other trucks | u | 7.5\% | - |
| 8428 | Other lifting, handling, loading or unloading MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS) |  |  |  |
| 842810 | - Lifts and skip hoists: <br> --- Lifts : |  |  |  |
| 84281011 | ---- Lifts of a kind used in buildings | u | 7.5\% | - |
| 84281019 | ---- Other | u | 7.5\% | - |
| 84281020 | --- Skip hoists | u | 7.5\% | - |
| 842820 | - Pneumatic elevators and conveyors: <br> --- Conveyors : |  |  |  |
| 84282011 | ---- Belt conveyors | u | 7.5\% | - |
| 84282019 | ---- Other | u | 7.5\% | - |
| 84282020 | --- Pneumatic elevators <br> - Other continuous-action elevators and conveyors, for goods or materials : | u | 7.5\% | - |
| 84283100 | -- Specially designed for underground use | u | 7.5\% | - |
| 84283200 | -- Other, bucket type | u | 7.5\% | - |
| 84283300 | -- Other, belt type | u | 7.5\% | - |
| 84283900 | -- Other | u | 7.5\% | - |
| 84284000 | - Escalators and moving walkways | u | 7.5\% | - |
| 84286000 | - Teleferics, chair-lifts, ski-raglines, traction mechanisms for funiculars | u | 7.5\% | - |
| 84287000 | - Industrial robots | u | 7.5\% | - |
| 842890 | - Other machinery : |  |  |  |
| 84289010 | --- For coal handling | u | 7.5\% | - |
| 84289020 | --- For ash handling | u | 7.5\% | - |
| 84289090 | --- Other | u | 7.5\% | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 843050 | - Other machinery, self-propelled |  |  |  |
| 84305010 | --- Mining machinery (excluding coal mining) | u | 7.5\% | - |
| 84305090 | --- Other | u | 7.5\% | - |
|  | - Other machinery, not self-propelled: |  |  |  |
| 84306100 | -- Tamping or compacting machinery | u | 7.5\% | - |
| 84306900 | -- Other | u | 7.5\% | - |
| 8431 | Parts suitable for use solely or principally with the machinery of headings 8425 to 8430 |  |  |  |
| 843110 | - Of machinery of heading 8425 : |  |  |  |
| 84311010 | --- Of pulley tackle and hoists, other than ship hoists, winches or capstans | kg. | 7.5\% | - |
| 84311090 | --- Other | kg. | 7.5\% | - |
| 843120 | - Of machinery of heading 8427 |  |  |  |
| 84312010 | --- Of fork lift trucks | kg. | 7.5\% | - |
| 84312090 | --- Other | kg. | 7.5\% | - |
|  | - Of machinery of heading 8428: |  |  |  |
| 84313100 | -- Of lifts, skip hoists or escalators | kg. | 7.5\% | - |
| 843139 | -- Other : |  |  |  |
| 84313910 | --- Of elevators, conveyors and moving equipments | kg. | 7.5\% | - |
| 84313990 | --- Other | kg. | 7.5\% | - |
|  | - Of machinery of heading 8426, 8429 or 8430 |  |  |  |
| 84314100 | -- Buckets, shovels, grabs and grips | kg. | 7.5\% | - |
| 84314200 | -- Bulldozers or angledozer blades | kg. | 7.5\% | - |
| 843143 | -- Parts of boring or sinking machinery of subheading 843041 or 843049 : |  |  |  |
| 84314310 | --- Of boring or sinking machinery, self-propelled | kg. | 7.5\% | - |
| 84314390 | --- Other | kg. | 7.5\% | - |
| 843149 | -- Other : |  |  |  |
| 84314910 | --- Of road rollers, mechanically propelled | kg. | 7.5\% | - |
| 84314920 | --- Of ships derricks and cranes | kg. | 7.5\% | - |
| 84314930 | --- Of other excavating, levelling, tamping or excavating machinery for earth, mineral or ores | kg. | 7.5\% | - |
| 84314940 | --- Of pile driver, snow plough, not self-propelled | kg. | 7.5\% | - |
| 84314990 | --- Other | kg. | 7.5\% | - |
| 8432 | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; LAWN OR SPORTS- GROUND ROLLERS |  |  |  |
| 843210 | - Ploughs: |  |  |  |
| 84321010 | --- Disc ploughs | u | 7.5\% | - |
| 84321020 | --- Other tractor ploughs | u | 7.5\% | - |
| 84321090 | --- Other | u | 7.5\% | - |
|  | - Harrows, scarifiers, cultivators, weeders and hoes : |  |  |  |




| (1) |  | (2) | (3) | (4) | (5) |
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| 84379010 |  | Of flour mill machinery | kg. | 7.5\% | - |
| 84379020 |  | Of rice mill machinery | kg. | 7.5\% | - |
| 84379090 | --- | Other | kg. | 7.5\% | - |
| 8438 |  | 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 OR MICROBIAL FATS OR OILS |  |  |  |
| 843810 |  | Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products : |  |  |  |
| 84381010 | --- | Bakery machinery | u | 7.5\% | - |
| 84381020 |  | Machinery for manufacture of macaroni or spaghetti or similar products | u | 7.5\% | - |
| 84382000 |  | Machinery for the manufacture of confectionery, cocoa or chocolate | u | 7.5\% | - |
| 843830 | - | Machinery for sugar manufacture : |  |  |  |
| 84383010 | --- | Sugar cane crushers | u | 7.5\% | - |
| 84383090 | --- | Other | u | 7.5\% | - |
| 84384000 | - | Brewery machinery | u | 7.5\% | - |
| 84385000 | - | Machinery for the preparation of meat or poultry | u | 7.5\% | - |
| 84386000 | - | Machinery for the preparation of fruits, nuts or vegetables | u | 7.5\% | - |
| 843880 | - | Other machinery : |  |  |  |
| 84388010 | -- | Auxiliary equipment for extrusion cooking plant | u | 7.5\% | - |
| 84388020 | --- | For production of soya milk or other soya products (other than soya oil) | u | 7.5\% | - |
| 84388030 | --- | Diffusing machines (diffusers) | u | 7.5\% | - |
| 84388040 | --- | Tea leaf rolling or cutting machine | u | 7.5\% | - |
| 84388090 | --- | Other | u | 7.5\% | - |
| 843890 | - | Parts : |  |  |  |
| 84389010 | --- | Of sugar manufacturing machinery | kg. | 7.5\% | - |
| 84389090 | --- | Of other machinery | kg. | 7.5\% | - |
| 8439 |  | Machinery for making pulp of fibrous CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD |  |  |  |
| 84391000 | - | Machinery for making pulp of fibrous cellulosic material | u | 7.5\% | - |
| 84392000 | - | Machinery for making paper or paperboard | u | 7.5\% | - |
| 843930 | - | Machinery for finishing paper or paperboard: |  |  |  |
| 84393010 | --- | Paper laminating machine | u | 7.5\% | - |
| 84393090 | --- | Other | u | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84399100 | - Parts : <br> -- Of machinery for making pulp of fibrous cellulosic material | kg. | 7.5\% |  |
| 84399900 | -- Other | kg. | 7.5\% | - |
| 8440 | Book-binding machinery, including bookSEWING machines |  |  |  |
| 844010 | - Machinery : |  |  |  |
| 84401010 | --- Wire stitching machinery, single headed | u | 7.5\% | - |
| 84401090 | --- Other | u | 7.5\% |  |
| 84409000 | Parts | kg. | 7.5\% | - |
| 8441 | Other machinery for making up paper pulp, PAPER OR PAP ERBO ARD, includin g CUTTING machines of all kinds |  |  |  |
| 844110 | - Cutting machines : |  |  |  |
| 84411010 | --- Paper cutting machines, excluding machines with devices such as automatic programme cutting or three knife trimmers | u | 7.5\% | - |
| 84411090 | --- Other | u | 7.5\% | - |
| 84412000 | - Machines for making bags, sacks or envelopes | u | 7.5\% | - |
| 84413000 | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | u | 7.5\% | - |
| 84414000 | - Machines for moulding articles in paper pulp, paper or paperboard | u | 7.5\% | - |
| 84418000 | - Other machinery | u | 7.5\% | - |
| 84419000 | - Parts | kg. | 7.5\% | - |
| 8442 | Machinery, Apparatus and Equipment (other then the machines of headings 8456 to 8465) for preparing or making plates, printing components; Plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or POLISHED) |  |  |  |
| 844230 | - machinery, apparatus and equipment: |  |  |  |
| 84423010 | --- Brass rules | u | 7.5\% | - |
| 84423020 | --- Chases | u | 7.5\% | - |
| 84423090 | --- Other | u | 7.5\% | - |
| 84424000 | - Parts of the foregoing machinery, apparatus or equipment | kg. | 7.5\% | - |
| 844250 | - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
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|  |  | planed, grained or polished): |  |  |  |
| 84425010 | -- | Plates and cylinders | kg. | 7.5\% | - |
| 84425020 | -- | Lithographic plates | kg. | 7.5\% | - |
|  | --- | Plate, cylinder and lithographic stones prepared for printing purposes: |  |  |  |
| 84425031 | -- | Plate and cylinder for textile printing machine | kg. | 7.5\% | - |
| 84425039 | ---- | Other | kg. | 7.5\% | - |
| 84425040 | --- | Highly polished copper sheets for making blocks | kg. | 7.5\% | - |
| 84425050 | --- | Highly polished zinc sheets for making process blocks | kg. | 7.5\% | - |
| 84425090 | --- | Other | kg. | 7.5\% | - |
| 8443 | 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; PARTS AND ACCESSORIES THEREOF <br> - Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 : <br> -- Off set printing machinery, reel fed |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 84431100 |  |  | u | 7.5\% | - |
| 84431200 | -- | 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) | u | 7.5\% | - |
| 84431300 | -- | Other offset printing machinery | u | 7.5\% | - |
| 84431400 | -- | Letterpress printing machinery, reel fed, excluding flexography printing | u | 7.5\% | - |
| 84431500 | -- | Letterpress printing machinery, other than reel fed, excluding flexographic printing | u | 7.5\% | - |
| 84431600 | -- | Flexographic printing machinery | u | 7.5\% | - |
| 84431700 | -- | Gravure printing machinery | u | 7.5\% | - |
| 844319 | -- | Other |  |  |  |
| 84431910 | --- | Flat bed prianting presses | u | 7.5\% | - |
| 84431920 | --- | Platen printing presses | u | 7.5\% | - |
| 84431930 | --- | Proof presses | u | 7.5\% | - |
|  | -- | Machinery for printing repetitive word or design or colour: |  |  |  |
| 84431941 | ---- | On cotton textile | u | 7.5\% | - |
| 84431949 | ---- | Other | u | 7.5\% | - |
| 84431990 | -- | Other | u | 7.5\% | - |
|  |  | Other printers, copying machines and facsimile machines, whether or not combined : |  |  |  |
| 84433100 | -- | Machines which perform two or more of the | u | 7.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
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|  |  | functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network |  |  |  |
| 844332 |  | Other, capable of connecting to an automatic data processing machine or to a network |  |  |  |
| 84433210 | --- | Line printer | u | Free | - |
| 84433220 | -- | Dot matrix printer | u | Free | - |
| 84433230 | --- | Letter quality daisy wheel printer | u | Free | - |
| 84433240 | --- | Laser jet printer | u | Free | - |
| 84433250 | --- | Ink jet printer | u | Free |  |
| 84433260 | --- | Facsimile machine | u | Free | - |
| 84433290 | --- | Other | u | 10\% | - |
| 84433910 | --- | Ink-jet printing machine | u | 7.5\% | - |
| 84433920 | --- | Electrostatic photocopying apparatus operated by reproducing the original image directly onto the copy (direct process) | u | 7.5\% | - |
| 84433930 | --- | Electrostatic photocopying apparatus operated by reproducing the original image via and intermediate onto the copy (indirect process) | u | 7.5\% | - |
| 84433940 | --- | Other photocopying apparatus incorporating an optical system | u | 7.5\% | - |
| 84433950 | --- | Other photocopying apparatus of contact type |  |  |  |
| 84433960 | --- | Thermo-copying apparatus | u | 7.5\% | - |
| 84433970 | --- | Facsimile machine not capable of getting connected to automatic data processing machine | u | 7.5\% | - |
| 84433990 | --- | Other <br> Parts and accessories : | u | 7.5\% | - |
| 84439100 | -- | Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 | kg. | 7.5\% | - |
| 844399 | -- | Other | u | Free | - |
| 84439910 | --- | Automatic documents feeders of copying machines | u | Free | - |
| 84439920 | --- | Paper feeders of copying machines | u | Free | - |
| 84439930 | --- | Sorters of copying machines | u | Free | - |
| 84439940 | -- | Other parts of copying machines | u | Free | - |
|  | --- | Parts and accessories of goods of sub-heading 8443 31, 844332 | u | Free | - |
| 84439951 | --- | Ink cartridges, with print head assembly | u | 10\% | - |
| 84439952 | ---- | Ink cartridges, without print head assembly | u | 10\% | - |
| 84439953 | --- | Ink spray nozzle | u | 10\% | - |
| 84439959 | ---- | Other | u | Free | - |
| 84439960 |  | Parts and accessories of goods of sub-heading 844339 | u | 7.5\% | - |
| 84439990 | --- | Other | u | 7.5\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
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| 844530 |  | Textile doubling or twisting machines : |  |  |  |
|  |  | Cotton fibre doubling or twisting machines : |  |  |  |
| 84453011 | ---- | Doubling frames | u | 7.5\% | - |
| 84453019 | ---- | Other | u | 7.5\% | - |
| 84453020 | --- | Jute fibre doubling or twisting machines | u | 7.5\% | - |
| 84453030 |  | Regenerated fibre and synthetic fibre yarn doubling or twisting machines | u | 7.5\% | - |
| 84453040 | --- | Silk fibre doubling or twisting machines | u | 7.5\% | - |
| 84453050 | --- | Wool fibre doubling or twisting machines | u | 7.5\% | - |
| 84453090 | --- | Other fibre doubling or twisting machines | u | 7.5\% | - |
| 844540 |  | Textile winding (including weft-winding) or reeling machines : |  |  |  |
| 84454010 |  | Cotton fibre winding (including weft-winding) or reeling machines, automatic or otherwise | u | 7.5\% | - |
| 84454020 |  | Jute fibre reeling (including weft-winding) machines | u | 7.5\% | - |
| 84454030 |  | Regenerated fibres yarn and synthetic fibres yarn reeling (including weft-winding) machines | u | 7.5\% | - |
| 84454040 |  | Silk fibre reeling (including weft-winding) machines | u | 7.5\% | - |
| 84454050 |  | Wool fibre reeling (including weft-winding) machines | u | 7.5\% | - |
| 84454090 | --- | Other | u | 7.5\% | - |
| 84459000 | - | Other | u | 7.5\% | - |
| 8446 |  | Weaving machines (looms) |  |  |  |
| 844610 | -- | For weaving fabrics of a width not exceeding Cotton weaving machines : |  |  |  |
| 84461011 | ---- | Automatic, powerloom | u | 7.5\% | - |
| 84461012 | ---- | Plain, powerloom | u | 7.5\% | - |
| 84461019 | ---- | Other | u | 7.5\% | - |
| 84461090 |  | Other <br> For weaving fabrics of a width not exceeding 30 cm , shuttle type: | u | 7.5\% | - |
| 844621 | -- | Power looms: |  |  |  |
| 84462110 | --- | Cotton weaving machines, automatic | u | 7.5\% | - |
| 84462190 | --- | Other | u | 7.5\% | - |
| 844629 | -- | Other : |  |  |  |
| 84462910 | --- | Cotton weaving machines | u | 7.5\% | - |
| 84462990 | --- | Other | u | 7.5\% | - |
| 844630 |  | For weaving fabrics of a width exceeding30 cm, shuttleless type: <br> Cotton weaving machines : |  |  |  |
| 84463011 |  | Automatic, powerloom | u | 7.5\% | - |
| 84463012 |  | Plain, powerloom | u | 7.5\% | - |
| 84463019 | ---- | Other | u | 7.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
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| 84463090 | --- | Other | u | 7.5\% | - |
| 8447 |  | Knitting machines, Stitch-bOnding machines and machines for making gimped yarn, tulle, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING Circular knitting machines : |  |  |  |
| 844711 | --- | With cylinder diameter not exceeding 165 mm : Wool knitting machines : |  |  |  |
| 84471111 | ---- | Hand knitting machines | u | 7.5\% | - |
| 84471119 | ---- | Other | u | 7.5\% | - |
| 84471120 | --- | Cotton hosiery machines | u | 7.5\% | - |
| 84471190 | --- | Other | u | 7.5\% | - |
| 844712 | --- | With cylinder diameter exceeding 165 mm : Wool knitting machines: |  |  |  |
| 84471211 | ---- | Hand knitting machines | u | 7.5\% | - |
| 84471219 | -- | Other | u | 7.5\% | - |
| 84471220 | --- | Cotton hosiery machines | u | 7.5\% | - |
| 84471290 | --- | Other | u | 7.5\% | - |
| 844720 | - | Flat kniting machines; stitch-bonding machines: |  |  |  |
| 84472010 | --- | Hand knitting machines for wool | u | 7.5\% | - |
| 84472020 | --- | Other knitting machines for wool | u | 7.5\% | - |
| 84472030 | --- | Cotton hosiery machines | u | 7.5\% | - |
| 84472090 | --- | Other | u | 7.5\% | - |
| 844790 | - | Other : |  |  |  |
| 84479010 | --- | Machines for making of tulle and lace | u | 7.5\% | - |
| 84479020 | --- | Machines for making embroidery | u | 7.5\% | - |
| 84479030 | --- | Other | u | 7.5\% | - |
| 8448 |  | 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) Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447: |  |  |  |
| 844811 | -- | Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith : |  |  |  |
| 84481110 | --- | Jacquards and harness liner cards for cotton textile | kg. | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
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|  | machinery |  |  |  |
| 84481190 | --- Other | kg. | 7.5\% | - |
| 84481900 | -- Other | kg. | 7.5\% | - |
| 84482000 | - Parts and accessories of machines of heading 8444 or of their auxiliary machinery <br> - Parts and accessories of machines of heading 8445 or of their auxiliary machinery : | kg. | 7.5\% | - |
| 84483100 | -- Card clothing | kg. | 7.5\% | - |
| 844832 | -- Of machines for preparing textile fibres, other than card clothing: |  |  |  |
| 84483210 | --- For cotton processing machines | kg. | 7.5\% | - |
| 84483220 | --- For jute processing machines | kg. | 7.5\% | - |
| 84483230 | --- For silk and manmade (regenerated and synthetic fibres processing machines) | kg. | 7.5\% | - |
| 84483240 | --- For wool processing machines | kg. | 7.5\% | - |
| 84483290 | --- Other | kg. | 7.5\% | - |
| 844833 | -- Spindles, spindle flyers, spinning rings and ring travellers : |  |  |  |
| 84483310 | --- For cotton spinning machines | kg. | 7.5\% | - |
| 84483320 | --- For jute spinning machines | kg. | 7.5\% | - |
| 84483330 | --- For silk and man-made (regenerated and synthetic) fibre spinning machines | kg. | 7.5\% | - |
| 84483340 | --- For wool spinning machines | kg. | 7.5\% | - |
| 84483390 | --- For other textile fibre spinning machines | kg. | 7.5\% | - |
| 844839 | -- Other : |  |  |  |
| 84483910 | --- Combs for cotton textile machinery | kg. | 7.5\% | - |
| 84483920 | --- Gills for gill boxes | kg. | 7.5\% | - |
| 84483990 | --- Other <br> - Parts and accessories of weaving machines (looms) or of their auxiliary machinery : | kg. | 7.5\% | - |
| 844842 | -- Reeds for looms, healds and heald-frames: |  |  |  |
| 84484210 | --- Healds (excluding wire healds) and reeds for cotton machinery | kg. | 7.5\% | - |
| 84484220 | --- Healds, wire | kg. | 7.5\% | - |
| 84484290 | --- Other | kg. | 7.5\% | - |
| 844849 | -- Other : |  |  |  |
| 84484910 | --- Parts of cotton weaving machinery | kg. | 7.5\% | - |
| 84484920 | --- Parts of jute weaving machinery | kg. | 7.5\% | - |
| 84484930 | --- Parts of silk and man-made fibres weaving machinery | kg. | 7.5\% | - |
| 84484940 | --- Parts of wool weaving machinery | kg. | 7.5\% | - |
| 84484950 | --- Parts of other textile weaving machinery | kg. | 7.5\% | - |
| 84484990 | --- Other <br> - Parts and accessories of machines of heading 8447 or of their auxiliary machinery : | kg. | 7.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
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| 844851 |  | Sinkers, needles and other articles used in forming stitches : |  |  |  |
| 84485110 | --- | Of cotton hosiery machine | kg. | 7.5\% | - |
| 84485120 | --- | Of wool knitting machines | kg. | 7.5\% | - |
| 84485130 | --- | Of machines for tulle, lace | kg. | 7.5\% | - |
| 84485190 | --- | Other | kg. | 7.5\% | - |
| 84485900 | -- | Other | kg. | 7.5\% | - |
| 8449 |  | 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 |  |  |  |
| 844900 |  | 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 : |  |  |  |
| 84490010 |  | Machinery for manufacture or finishing of felt in piece or inshapes (including felt hat-making machines and hat making blocks) | kg. | 7.5\% | - |
| 84490090 | --- | Other | kg. | 7.5\% | - |
| 8450 | - | Household or laundry-type washing machines, INCLUDING MACHINES WHICH BOTH WASH AND DRY Machines, each of a dry linen capacity not exceeding 10 kg : |  |  |  |
| 84501100 | -- | Fully-automatic machines | u | 20\% | - |
| 84501200 | -- | Other machines, with built-in centrifugal drier | u | 20\% | - |
| 84501900 | -- | Other | u | 20\% | - |
| 84502000 |  | Machines, each of a dry linen capacity exceeding 10 kg | u | 7.5\% | - |
| 845090 | - | Parts: |  |  |  |
| 84509010 | --- | Parts of household type machines | kg. | 10\% | - |
| 84509090 | --- | Other | kg. | 7.5\% | - |
| 8451 |  | 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 |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
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|  | - Other sewing machines: |  |  |  |
| 845221 | -- Automatic units : |  |  |  |
| 84522110 | --- Industrial sewing machines having a motor of 12.50 watts capacity and above and having a speed of 1,500 stitches per minute or more | u | 7.5\% | - |
| 84522120 | --- Other with electronic controls or electric motors | u | 7.5\% | - |
| 84522190 | --- Other | u | 7.5\% | - |
| 84522900 | -- Other | u | 7.5\% | - |
| 845230 | - Sewing machine needles : |  |  |  |
| 84523010 | --- For household type sewing machines | kg. | 10\% | - |
| 84523090 | --- Other | kg. | 7.5\% | - |
| 845290 | - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines: <br> --- Furniture, bases and covers for sewing machines and parts thereof: |  |  |  |
| 84529011 | --- Furniture, bases and covers | kg | 7.5\% | - |
| 84529019 | - - -- Parts of furniture, bases and covers of sewing machines <br> - - Other parts of sewing machines: | kg | 7.5\% | - |
| 84529091 | - -- Of household sewing machines | kg | 10\% | - |
| 84529099 | - -- - Other | kg | 7.5 |  |
| 8453 | 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 |  |  |  |
| 84531000 | - Machinery for preparing, tanning or working hides, skins or leather | u | 7.5\% | - |
| 84532000 | - Machinery for making or repairing footwear | u | 7.5\% | - |
| 84538000 | - Other machinery | u | 7.5\% | - |
| 845390 | - Parts : |  |  |  |
| 84539010 | --- Of boot and shoe manufacturing machinery | kg. | 7.5\% | - |
| 84539090 | --- Other | kg. | 7.5\% | - |
| 8454 | Converters, ladles, ingot moulds and casting machines, of a Kind used in metallurgy or in metal foundries |  |  |  |
| 84541000 | - Converters | u | 7.5\% | - |
| 845420 | - Ingot moulds and ladles : |  |  |  |
| 84542010 | --- Ladles | u | 7.5\% | - |
| 84542020 | --- Ingot moulds | u | 7.5\% | - |
| 845430 | - Casting machines: |  |  |  |
| 84543010 | --- Die-casting machines | u | 7.5\% | - |
| 84543020 | --- Continuous casting machines | u | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
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| 84543090 | --- Other | u | 7.5\% | - |
| 84549000 | Parts | kg. | 7.5\% | - |
| 8455 | Metal-rolling mills and rolls therefor |  |  |  |
| 84551000 | - Tube mills <br> - Other rolling mills: | u | 7.5\% | - |
| 845521 | -- Hot or combination hot and cold: |  |  |  |
| 84552110 | --- Hot | u | 7.5\% | - |
| 84552120 | --- Combination hot and cold | u | 7.5\% | - |
| 84552200 | -- Cold | u | 7.5\% | - |
| 84553000 | - Rolls for rolling mills | u | 7.5\% | - |
| 84559000 | - Other parts | kg. | 7.5\% | - |
| 8456 | Machine-tools for working any material by removal of material, by laser or other light orphotonbeam, ultra-sonic, electrodischarge, electro-chemical, electron beam, ionic-beam or plasma arc processes; Waterjet cutting machines <br> - Operated by laser or other light or photon beam processes: |  |  |  |
| 84561100 | -- Operated by laser | u | 7.5\% | - |
| 84561200 | -- Operated by other light or photon beam processes | u | 7.5\% | - |
| 84562000 | - Operated by ultrasonic processes | u | 7.5\% | - |
| 84563000 | - Operated by electro-discharge processes | u | 7.5\% | - |
| 84564000 | - Operated by plasma arc processes | u | 7.5\% | - |
| 84565000 | - Water-jet cutting machines | u | 7.5\% | - |
| 845690 | - Other: |  |  |  |
| 84569010 | -- For dry-etching patterns on semi-conductor materials | u | Free | - |
| 84569020 | -- Electro-chemical machines | u | 7.5\% | - |
| 84569090 | --- Other | u | 7.5\% | - |
| 8457 | Ma chining centres, unit construction machines (single station) and multi-station transfer machines for working metal |  |  |  |
| 845710 | - Machining centres: |  |  |  |
| 84571010 | --- Horizontal | u | 7.5\% | - |
| 84571020 | --- Vertical | u | 7.5\% | - |
| 845720 | - Unit construction machines (single station): |  |  |  |
| 84572010 | --- Unit head boring | u | 7.5\% | - |
| 84572020 | --- Unit head drilling | u | 7.5\% | - |
| 84572090 | --- Other | u | 7.5\% | - |
| 845730 | - Multi-station transfer machines: |  |  |  |
| 84573010 | --- Rotary type | u | 7.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 84573020 | --- | In-line type | u | 7.5\% | - |
| 84573090 | --- | Other | u | 7.5\% | - |
| 8458 | - | Lathes (including turning Centres) for removing metal <br> Horizontal lathes : |  |  |  |
| 84581100 | -- | Numerically controlled | u | 7.5\% | - |
| 845819 | -- | Other : |  |  |  |
|  | -- | Automatic, single spindle: |  |  |  |
| 84581911 | ---- | Horizontal bar, swiss type | u | 7.5\% | - |
| 84581912 | ---- | Base sliding head type | u | 7.5\% | - |
| 84581913 | ---- | Horizontal chucking | u | 7.5\% | - |
| 84581919 | ---- | Other | u | 7.5\% | - |
| 84581990 | --- | Other | u | 7.5\% | - |
|  | - | Other lathes : |  |  |  |
| 84589100 | -- | Numerically controlled | u | 7.5\% | - |
| 845899 | -- | Other : |  |  |  |
| 84589910 | --- | Automatic, multi-spindle bar | u | 7.5\% | - |
| 84589920 | --- | Automatic, multi-spindle chucking | u | 7.5\% | - |
|  | --- | Capstans, turrets, capstan and turret combination, coping, multi tool and production lathes : |  |  |  |
| 84589931 | ---- | Capstans lathes | u | 7.5\% | - |
| 84589932 | ---- | Turrets lathes | u | 7.5\% | - |
| 84589933 | -- | Capstan and turret combination lathes | u | 7.5\% | - |
| 84589934 | ---- | Copying lathes | u | 7.5\% | - |
| 84589935 | ---- | Multi-tool and production lathes | u | 7.5\% | - |
|  | --- | Crankshaft, relieving, wheel and axle lathes : |  |  |  |
| 84589941 | ---- | Crankshaft lathes | u | 7.5\% | - |
| 84589942 | -- | Relieving lathes | u | 7.5\% | - |
| 84589943 | --- | Wheel and axle lathes | u | 7.5\% | - |
|  | --- | Centre lathes: |  |  |  |
| 84589951 | ---- | Tool-room type | u | 7.5\% | - |
| 84589959 | -- | Other | u | 7.5\% | - |
| 84589990 | --- | Other | u | 7.5\% | - |
| 8459 |  | Machine-tools (including way-type unit head |  |  |  |
|  |  | MACHINES) FOR DRILLING, BORING, MILLING, TREADING OR TAPPING BY REMOVING METAL, OTHER |  |  |  |
|  |  | THAN LATHES (INCLUDING TURNING CENTRES) OF |  |  |  |
|  |  | HEADING 8458 |  |  |  |
| 84591000 | - | Way-type unit head machines | u | 7.5\% | - |
|  |  | Other drilling machines : |  |  |  |
| 84592100 | -- | Numerically controlled | u | 7.5\% | - |
| 845929 | -- | Other : |  |  |  |
| 84592910 | --- | Bench and pillar | u | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84592920 | --- Pillar or columns, multi-spindle | u | 7.5\% | - |
| 84592930 | --- Radial | u | 7.5\% | - |
| 84592940 | --- Deep hole | u | 7.5\% | - |
| 84592950 | --- Multi head drilling machines | u | 7.5\% | - |
| 84592990 | --- Other | u | 7.5\% | - |
|  | - Other boring-milling machines: |  |  |  |
| 84593100 | -- Numerically controlled | u | 7.5\% | - |
| 845939 | -- Other : |  |  |  |
| 84593910 | --- Vertical turning or boring | u | 7.5\% | - |
| 84593990 | --- Other | u | 7.5\% | - |
|  | - Other boring machines : |  |  |  |
| 845941 | -- Numerically controlled: |  |  |  |
| 84594110 | --- Jig boring machines, horizontal | u | 7.5\% | - |
| 84594120 | --- Fine boring machines, horizontal | u | 7.5\% | - |
| 84594130 | --- Fine boring machines, vertical | u | 7.5\% | - |
| 84594190 | --- Other | u | 7.5\% | - |
| 845949 | -- Other: |  |  |  |
| 84594910 | --- Jig boring machines, horizontal | u | 7.5\% | - |
| 84594920 | --- Fine boring machines, horizontal | u | 7.5\% | - |
| 84594930 | --- Fine boring machines, vertical | u | 7.5\% | - |
| 84594990 | --- Other | u | 7.5\% | - |
|  | - Milling machine, knee type |  |  |  |
| 845951 | -- Numerically controlled: |  |  |  |
| 84595110 | --- Horizontal | u | 7.5\% | - |
| 84595120 | --- Vertical | u | 7.5\% | - |
| 84595130 | --- Universal | u | 7.5\% | - |
| 84595190 | --- Other | u | 7.5\% | - |
| 845959 | -- Other : |  |  |  |
| 84595910 | --- Horizontal | u | 7.5\% | - |
| 84595920 | --- Vertical | u | 7.5\% | - |
| 84595930 | --- Universal | u | 7.5\% | - |
| 84595940 | --- Ram type | u | 7.5\% | - |
| 84595950 | --- Die-sinking or pantograph | u | 7.5\% | - |
| 84595990 | --- Other | u | 7.5\% | - |
|  | - Other milling machines: |  |  |  |
| 845961 | -- Numerically controlled: |  |  |  |
| 84596110 | --- Piano milling | u | 7.5\% | - |
| 84596190 | --- Other | u | 7.5\% | - |
| 845969 | -- Other: |  |  |  |
| 84596910 | --- Bed type, horizontal | u | 7.5\% | - |
| 84596920 | --- Bed type, vertical | u | 7.5\% | - |
| 84596930 | --- Piano milling, single column | u | 7.5\% | - |
| 84596940 | --- Piano milling, double column | u | 7.5\% | - |
| 84596990 | --- Other | u | 7.5\% | - |
| 845970 | - Other threading or tapping machines |  |  |  |
| 84597010 | --- Threading machines | u | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84597020 | --- Tapping machines | u | 7.5\% | - |
| 8460 | Machine-tools for deburring, sharpening, g rin ding, honing, lapping, polishingor otherwise finishing metal, or cermets by means of grind ing stones, abra si ves or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461 <br> - Flat-surface grinding machines: |  |  |  |
| 84601200 | -- Numerically controlled | u | 7.5\% | - |
| 84601900 | -- Other <br> - Other grinding machines: | u | 7.5\% | - |
| 84602200 | -- Centreless grinding machines, numerically controlled | u | 7.5\% | - |
| 84602300 | -- Other cylindrical grinding machines, numerically controlled | u | 7.5\% | - |
| 84602400 | -- Other, numerically controlled | u | 7.5\% | - |
| 846029 | -- Other: |  |  |  |
| 84602910 | --- Cylindrical grinders | u | 7.5\% | - |
| 84602920 | --- Internal grinders | u | 7.5\% | - |
| 84602930 | --- Centreless grinders | u | 7.5\% | - |
| 84602940 | --- Profile grinders | u | 7.5\% | - |
| 84602990 | -- Other <br> - Sharpening (tool or cutter grinding)machines | u | 7.5\% | - |
| 84603100 | -- Numerically controlled | u | 7.5\% | - |
| 846039 | -- Other : |  |  |  |
| 84603910 | -- Grinder, tool or cutter | u | 7.5\% | - |
| 84603990 | Other | u | 7.5\% | - |
| 846040 | - Honing or lapping machines : <br> --- Honing machines : |  |  |  |
| 84604011 | ---- Vertical, single spindle | u | 7.5\% | - |
| 84604012 | ---- Vertical, multi-spindle | u | 7.5\% | - |
| 84604013 | Horizontal | u | 7.5\% | - |
| 84604019 | Other | u | 7.5\% | - |
| 84604020 | --- Lapping machines | u | 7.5\% | - |
| 846090 | - Other: |  |  |  |
| 84609010 | --- Polishing and buffing machines | u | 7.5\% | - |
| 84609090 | --- Other | u | 7.5\% | - |
| 8461 | 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 |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 846120 |  | Shaping or slotting machines |  |  |  |
|  | -- | Shaping machines : |  |  |  |
| 84612011 | ---- | Die and punch shaping machines | u | 7.5\% | - |
| 84612019 | ---- | Other | u | 7.5\% | - |
| 84612020 | --- | Slotting machines | u | 7.5\% | - |
| 846130 | - | Broaching machines |  |  |  |
| 84613010 | --- | Vertical | u | 7.5\% | - |
| 84613020 | -- | Horizontal | u | 7.5\% | - |
| 84613090 | --- | Other | u | 7.5\% | - |
| 846140 |  | Gear cutting, gear grinding or gear finishing machines : |  |  |  |
|  |  | Gear cutting machines : |  |  |  |
| 84614011 | ---- | Bevel gear cutting | u | 7.5\% | - |
| 84614012 | --- | Gear cutting spiral bevel and /or hypoid | u | 7.5\% | - |
| 84614013 | ---- | Gear slotter or planar formed cutter type | u | 7.5\% | - |
| 84614014 | ---- | Gear milling formed disc cutter type | u | 7.5\% | - |
| 84614019 | ---- | Other | u | 7.5\% | - |
|  |  | Gear grinding or gear finishing machines : |  |  |  |
| 84614021 | -- | Single or double wheel disc type gear grinder | u | 7.5\% | - |
| 84614022 | ---- | Formed wheel gear grinder | u | 7.5\% | - |
| 84614023 | ---- | Gear shaver | u | 7.5\% | - |
| 84614024 | -- | Gear tooth, rounding, chamfering or burring | u | 7.5\% | - |
| 84614025 | -- | Gear shaper, spur and helical | u | 7.5\% | - |
| 84614026 | ---- | Gear hobber, spur and helical | u | 7.5\% | - |
| 84614029 | ---- | Other | u | 7.5\% | - |
| 846150 |  | Sawing or cutting-off machines : Sawing machines : |  |  |  |
| 84615011 | ---- | Band saw, horizontal | u | 7.5\% | - |
| 84615012 | ---- | Band saw, vertical | u | 7.5\% | - |
| 84615013 | ---- | Circular saw, cold | u | 7.5\% | - |
| 84615014 | ---- | Circular saw, hot | u | 7.5\% | - |
| 84615015 | ---- | Hack saw | u | 7.5\% | - |
| 84615019 | ---- | Other | u | 7.5\% | - |
|  | -- | Cutting-off machines : |  |  |  |
| 84615021 | ---- | Abrasive wheel cutting-off machines | u | 7.5\% | - |
| 84615029 | ---- | Other | u | 7.5\% | - |
| 84619000 | - | Other | u | 7.5\% | - |
| 8462 | MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE FORGING (EXCLUDING ROLLING MILLS); MACHINE-TOOLS (INCLUDING PRESSES, SLITTING LINES AND CUT-TO LENGTH LINES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING, NOTCHING OR NIBBLING (EXCLUDING DRAWbenches); PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED AbOVE |  |  |  |  |
|  |  |  |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | - Hot forming machines for forging, die forging (including presses) and hot hammers: |  |  |  |
| 84621100 | -- Closed die forging machines | u | 7.5\% | - |
| 84621900 | -- Other | u | 7.5\% | - |
|  | - Bending, folding, straightening or flattening machines (including press brakes) for flat products: |  |  |  |
| 84622200 | -- Profile forming machines | u | 7.5\% | - |
| 84622300 | -- Numerically controlled press brakes | u | 7.5\% | - |
| 84622400 | -- Numerically controlled panel benders | u | 7.5\% | - |
| 84622500 | -- Numerically controlled roll forming machines | u | 7.5\% | - |
| 84622600 | -- Other numerically controlled bending, folding, straightening or flattening machines | u | 7.5\% | - |
| 84622900 | -- Other <br> - Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines: | u | 7.5\% | - |
| 84623200 | -- Slitting lines and cut-to-length lines | u | 7.5\% | - |
| 84623300 | -- Numerically controlled shearing machines | u | 7.5\% | - |
| 84623900 | -- Other <br> - Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines: | u | 7.5\% | - |
| 84624200 | -- Numerically controlled | u | 7.5\% | - |
| 84624900 | -- Other <br> - Machines for working tube, pipe, hollow section and bar (excluding presses): | u | 7.5\% | - |
| 84625100 | -- Numerically controlled | u | 7.5\% | - |
| 84625900 | -- Other <br> - Cold metal working presses: | u | 7.5\% | - |
| 84626100 | -- Hydraulic presses | u | 7.5\% | - |
| 84626200 | -- Mechanical presses | u | 7.5\% | - |
| 84626300 | -- Servo-presses | u | 7.5\% | - |
| 84626900 | -- Other | u | 7.5\% | - |
| 84629000 | - Other | u | 7.5\% | - |
| 8463 | Other machine-tools for working metal, or CERMETS, wITHOUT REMOVING MATERIAL |  |  |  |
| 846310 | - Draw-benches for bars, tubes, profiles, wire or the like: |  |  |  |
| 84631010 | --- Wire and metal ribbon drawing machines | u | 7.5\% | - |
| 84631020 | --- Other wire making machines | u | 7.5\% | - |
| 84631030 | --- Tube drawing machine | u | 7.5\% | - |
| 84631090 | --- Other | u | 7.5\% | - |
| 84632000 | - Thread rolling machines | u | 7.5\% | - |
| 846330 | - Machines for working wire: |  |  |  |
| 84633010 | --- Wire grill or Knitting machine | u | 7.5\% | - |
| 84633020 | --- Spring coiling | u | 7.5\% | - |
| 84633030 | --- Chain making | u | 7.5\% | - |
| 84633040 | --- Nail-making machine | u | 7.5\% | - |
| 846390 | - Other: |  |  |  |
| 84639010 | --- Riveting machines (excluding portable hand operated machine) | u | 7.5\% | - |
| 84639020 | --- Strip profiling | u | 7.5\% | - |





| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 84716025 | ---- | Plotter | u | Free | - |
| 84716029 | ---- | Other | u | Free | - |
| 84716040 | --- | Keyboard | u | Free | - |
| 84716050 | --- | Scanners | u | Free | - |
| 84716060 | --- | Mouse | u | Free | - |
| 84716090 | --- | Other | u | Free | - |
| 847170 | - | Storage units : |  |  |  |
| 84717010 | --- | Floppy disc drives | u | Free | - |
| 84717020 | --- | Hard disc drives | u | Free | - |
| 84717030 | --- | Removable or exchangeable disc drives | u | Free | - |
| 84717040 | --- | Magnetic tape drives | u | Free | - |
| 84717050 | --- | Cartridge tape drive | u | Free | - |
| 84717060 | --- | CD-ROM drive | u | Free | - |
| 84717070 | --- | Digital video disc drive | u | Free | - |
| 84717090 | --- | Other | u | Free | - |
| 84718000 | - | Other units of automatic data processing machines | u | Free | - |
| 84719000 | - | Other | u | Free | - |
| 8472 |  | Other office machines (for example, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN SORTING MACHINES, COIN COUNTING OR WRAPPING MACHINES, PENCILSHARPENING MACHINES, PERFORATING OR STAPLING MACHINES) |  |  |  |
| 84721000 | - | Duplicating machines | u | 7.5\% | - |
| 84723000 |  | 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 | u | 7.5\% | - |
| 847290 | - | Other : |  |  |  |
| 84729010 | --- | Stapling machines (staplers) | u | 10\% | - |
| 84729020 | --- | Digital duplicator | u | 7.5\% | - |
| 84729030 | --- | Automatic bank note dispensers | u | 7.5\% | - |
| 84729040 | --- | Coin sorting machines, coin-counting or wrapping machines <br> Other | u | 7.5\% | - |
| 84729091 | ---- | Word-processing machines | u | free | - |
| 84729092 | ---- | Automatic typewriters | u | 10\% | - |
| 84729093 | ---- | Braille typewriters, electric | u | 7.5\% | - |
| 84729094 | ---- | Braille typewriters, non-electric | u | 7.5\% | - |
| 84729095 | ---- | Other typewriters, electric or non-electric | u | 10\% | - |
| 84729099 | ---- | Other | u | 7.5\% | - |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 847690 | - | Parts : |  |  |  |
| 84769010 |  | Of machines of Sub-heading 847621 | kg. | 7.5\% | - |
| 84769090 | -- | Other | kg. | 7.5\% | - |
| 8477 | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| 84771000 | - | Injection-moulding machines | u | 7.5\% | - |
| 84772000 | - | Extruders | u | 7.5\% | - |
| 84773000 | - | Blow moulding machines | u | 7.5\% | - |
| 84774000 |  | Vacuum moulding machines and other thermoforming machines | u | 7.5\% | - |
|  | - Other machinery for moulding or otherwise forming: |  |  |  |  |
| 84775100 |  | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | u | 7.5\% | - |
| 84775900 | -- | Other | u | 7.5\% | - |
| 847780 | - | Other machinery |  |  |  |
| 84778010 | --- | Machinery for making rubber goods | u | 7.5\% | - |
| 84778090 | --- | Other | u | $7.5 \%$ | - |
| 84779000 | - | Parts | kg. | 7.5\% | - |
| 8478 |  | Machinery for preparing or making up tobacco, not Specifiedorincluded elsewhere in this Chapter |  |  |  |
|  |  |  |  |  |  |
| 847810 | - | Machinery : |  |  |  |
| 84781010 |  | Cigar making machinery | u | 7.5\% | - |
| 84781020 | --- | Cigarette making machinery | u | 7.5\% | - |
| 84781090 | --- | Other | u | $7.5 \%$ | - |
| 84789000 | - | Parts | kg. | 7.5\% | - |
| 8479 |  | Machines and mechanical appliances having individual functions, not Specified or included elsewhere in this Chapter |  |  |  |
| 84791000 | - | Machinery for public works, building or the like | u | 7.5\% | - |
| 847920 |  | Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils: |  |  |  |
| 84792010 |  | Oil-seed crushing or grinding machinery including purifying tanks | u | 7.5\% | - |
| 84792090 | --- | Other | u | 7.5\% | - |
| 84793000 |  | 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 | u | 7.5\% | - |
| 84794000 |  | Rope or cable-making machines | u | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84795000 | - Industrial robots, not elsewhere specified or included | u | 7.5\% | - |
| 84796000 | - Evaporative air coolers <br> - Passanger boarding bridges : | u | 7.5\% | - |
| 84797100 | -- Of a kind used in airports | u | 7.5\% | - |
| 84797900 | -- Other <br> - Other machines and mechanical appliances: | u | 7.5\% | - |
| 84798100 | -- For treating metal, including electric wire coil-winders | u | 7.5\% | - |
| 84798200 | -- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines | u | 7.5\% | - |
| 84798300 | -- Cold isostatic presses | u | 7.5\% | - |
| 847989 | -- Other : |  |  |  |
| 84798910 | --- Soap cutting or moulding machinery | u | 7.5\% | - |
| 84798920 | --- Air humidifiers or dehumidifiers (other than those falling under heading 8412.5 or 8424 ) | u | 7.5\% | - |
| 84798930 | --- Mechanical shifting machines | u | 7.5\% | - |
| 84798940 | Ultrasonic transducers | u | 7.5\% | - |
| 84798950 | --- Car washing machines and related appliances | u | 7.5\% | - |
| 84798960 | --- Coke oven plants | u | 7.5\% | - |
| 84798970 | --- Machinery for the manufacture of chemical and pharmaceuticals goods <br> --- Other : | u | 7.5\% | - |
| 84798992 | ---- Briquetting plant and machinery intended for manufactureof briquettes from agricultural and municipal waste | u | 7.5\% | - |
| 84798999 | ---- Other | u | 7.5\% | - |
| 847990 | - Parts : |  |  |  |
| 84799010 | --- Of machines for public works, building or the like | kg. | 7.5\% | - |
| 84799020 | --- Of machines for the extraction of animal or fruit and vegetable fats or oil | kg. | 7.5\% | - |
| 84799030 | --- Of machines and mechanical appliances for treating wood | kg. | 7.5\% | - |
| 84799040 | --- Of machinery used for manufacture of chemicals and pharmaceuticals | kg. | 7.5\% | - |
| 84799090 | Other | kg. | 7.5\% | - |
| 8480 | bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics |  |  |  |
| 84801000 | Moulding boxes for metal foundry |  |  |  |
| 84802000 | - Mould bases | kg. | 7.5\% | - |
| 84803000 | - Moulding patterns | kg. | 7.5\% | - |
|  | - Moulds for metal or metal carbides : | kg. | 7.5\% | - |
| 84804100 | -- Injection or compression types |  |  |  |
|  |  | kg. | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 84804900 | -- Other | kg. | 7.5\% | - |
| 84805000 | - Moulds for glass | kg. | 7.5\% | - |
| 84806000 | - Moulds for mineral materials | kg. | 7.5\% | - |
|  | - Moulds for rubber or plastics |  |  |  |
| 84807100 | -- Injection or compression types | kg. | 7.5\% | - |
| 84807900 | -- Other | kg. | 7.5\% | - |
| 8481 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and the rmostatically controlled valves |  |  |  |
| 84811000 | - Pressure-reducing valves | kg. | 7.5\% | - |
| 84812000 | - Valves for oleohydraulic or pneumatic transmissions | kg. | 7.5\% | - |
| 84813000 | - Check (non-return) valves | kg. | 7.5\% | - |
| 84814000 | - Safety or relief valves | kg. | 7.5\% | - |
| 848180 | - Other appliances : |  |  |  |
| 84818010 | --- Taps, cocks and similar appliances of iron or steel | kg. | 7.5\% | - |
| 84818020 | --- Taps, cocks and similar appliances of nonferrous metal | kg. | 7.5\% | - |
| 84818030 | --- Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves) <br> --- Inner tube valves : | kg. | 7.5\% | - |
| 84818041 | ---- For bicycles | kg. | 7.5\% | - |
| 84818049 | - Other | kg. | 7.5\% | - |
| 84818050 | --- Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery | kg. | 7.5\% | - |
| 84818090 | --- Other | kg. | 7.5\% | - |
| 848190 | - Parts |  |  |  |
| 84819010 | --- Bicycles valves | kg. | 7.5\% | - |
| 84819090 | --- Other | kg. | 7.5\% | - |
| 8482 | Ball or roller bearings |  |  |  |
| 848210 | - Ball bearings : |  |  |  |
|  | --- Adapter ball bearings (radial type) : |  |  |  |
| 84821011 | ---- Not exceeding 50 mm of bore diameter | u | 7.5\% | - |
| 84821012 | ---- Of bore diameter exceeding 50 mm but not exceeding 100 mm | u | 7.5\% | - |
| 84821013 | ---- Of bore diameter exceeding 100 mm | u | 7.5\% | - |
| 84821020 | --- Other ball bearing (radial type) of bore diameter not exceeding 50 mm | u | 7.5\% | - |
| 84821030 | --- Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding 100 mm | u | 7.5\% | - |
| 84821040 | --- Of bore diameter exceeding 100 mm | u | 7.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | --- | Thrust ball bearings : |  |  |  |
| 84821051 | ---- | Of bore diameter not exceeding 50 mm | u | 7.5\% | - |
| 84821052 |  | Of bore diameter exceeding 50 mm but not exceeding 100 mm | u | 7.5\% | - |
| 84821053 | -- | Of bore diameter exceeding 100 mm | u | 7.5\% | - |
| 84821090 | --- | Other | u | 7.5\% | - |
| 848220 |  | Tapered roller bearings, including cone and tapered roller assemblies : <br> Tapered roller bearings (radial type) : |  |  |  |
| 84822011 | ---- | Of bore diameter not exceeding 50 mm | u | 7.5\% | - |
| 84822012 |  | Of bore diameter exceeding 50 mm but not exceeding 100 mm | u | 7.5\% | - |
| 84822013 | ---- | Of bore diameter exceeding 100 mm | u | 7.5\% | - |
| 84822090 | --- | Other | u | 7.5\% | - |
| 84823000 | - | Spherical roller bearings | u | 7.5\% | - |
| 84824000 |  | Needle roller bearings, including cage and needle roller assemblies | u | 7.5\% | - |
| 84825000 |  | Other cylindrical roller bearings, including cage and roller assemblies | u | 7.5\% | - |
| 84828000 |  | Other, including combined ball or roller bearings Parts: | u | 7.5\% | - |
| 848291 |  | Balls, needles and rollers : Balls : |  |  |  |
| 84829111 | ---- | Of nickel alloys | kg. | 7.5\% | - |
| 84829112 | ---- | Of tungsten carbide | kg. | 7.5\% | - |
| 84829113 | ---- | Of special stainless steel | kg. | 7.5\% | - |
| 84829114 | ---- | Of high speed steel | kg. | 7.5\% | - |
| 84829119 | ---- | Other | kg. | 7.5\% | - |
| 84829120 | --- | Needles | kg. | 7.5\% | - |
| 84829130 | --- | Rollers | kg. | 7.5\% | - |
| 84829900 | -- | Other | kg. | 7.5\% | - |
| 8483 |  | 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 |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS) |  |  |  |
| 848310 |  | Transmission shafts (including cam shafts and crank shafts) and cranks : |  |  |  |
| 84831010 |  | Crank shafts for sewing machines Other : | u | 7.5\% | - |
| 84831091 | -- | Crank shaft for engines of heading 8407 | u | 15\% | - |
| 84831092 | ---- | Crank shaft for engines of heading 8408 | u | 15\% | - |
| 84831099 | ---- | Other | u | 7.5\% | - |
| 84832000 | - | Bearing housings, incorporating ball or roller bearings | u | 7.5\% | - |
| 84833000 | - | Bearing housings, not incorporating ball or roller bearings; plain shaft bearings | u | 7.5\% | - |
| 84834000 | - | Gears and gearing, other than toothed wheels, chain spro ckets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters | u | 7.5\% | - |
| 848350 | - | Flywheels and pulleys, including pulley blocks: |  |  |  |
| 84835010 | --- | Pulleys, power transmission | u | 7.5\% | - |
| 84835090 | --- | Other | u | 7.5\% | - |
| 848360 | - | Clutches and shaft couplings (including universal joints): |  |  |  |
| 84836010 | --- | Flexible coupling | u | 7.5\% | - |
| $84836020$ | -- | Fluid coupling | u | 7.5\% | - |
| 84836090 | --- | Other | u | 7.5\% | - |
| 84839000 | - | Toothed wheels, chain sprockets and other transmission elements presented separately; parts | u | 7.5\% | - |
| 8484 |  | 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 |  |  |  |
| 848410 | - | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal : |  |  |  |
| 84841010 | --- | Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze or wire) | kg. | 7.5\% | - |
| 84841090 | - | Other | kg. | 7.5\% | - |
| 84842000 | - | Mechanical seals | kg. | 7.5\% | - |
| 84849000 | - | Other | kg. | 7.5\% | - |
| 8485 |  | MACHINES FOR ADDITIVE MANUFACTURING |  |  |  |
| 84851000 | - | By metal deposit | u | 7.5\% | - |
| 84852000 | - | By plastics or rubber deposit | u | 7.5\% | - |
| 84853000 |  | By plaster, cement, ceramics or glass deposit | u | 7.5\% | - |
| 84858000 |  | Other | u | 7.5\% | - |
| 84859000 |  | Parts | u | 7.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 8486 |  | Machines and apparatus of a kind used solely SEMICONDUCTOR BOULES OR WAFERS, semiconductor devices, electronic integrated CIRCUITS OR flat panel displays; machines and apparatus specified in note 11(c) to this CHAPTER; PARTS AND ACCESSORIES |  |  |  |
| 84861000 | - | Machines and apparatus for the manufacture of boules or wafers | u | 7.5\% | - |
| 84862000 | - | Machines and apparatus for the manufacture of semi-conductor devices or of electronic integrated circuits | u | 7.5\% | - |
| 84863000 | - | Machines and apparatus for the manufacture of flat panel displays | u | 7.5\% | - |
| 84864000 | - | Machines and apparatus specified in Note 11(c) to this Chapter | u | 7.5\% | - |
| 84869000 | - | Parts and accessories | kg. | 7.5\% | - |
| 8487 |  | Machines parts, not containing electrical CONNECTORS, INSULATORS, COLLS, CONTACTS OR other electrical features, not specified or included elsewhere in this chapter |  |  |  |
| 84871000 |  | Ships' or boats' propellers and blades therefore | u | 7.5\% | - |
| 84879000 | --- | Other | kg. | 7.5\% | - |

## Chapter 85

## Electrical machinery and equipment and parts thereof; sound recorders andreproducers, television image and sound recorders and reproducers,and parts and accessories of such articles

## NOTES:

1. This Chapter does not cover:
(a) electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
(b) articles of glass of heading 7011;
(c) machines and apparatus of heading 8486 ;
(d) vacuum apparatus of a kind used in medical, surgical, dental or veterinary "sciences (heading 9018);" or
(e) electrically heated furniture of Chapter 94.
2. Headings 8501 to 8504 do not apply to goods described in headings $8511,8512,8540,8541$ or 8542. However, metal tank mercury arc rectifiers remain classified in heading 8504.
3. For the purposes of heading 8507 , the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supply-ing energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protectivehousing of the goods in which they are to be used.
4. 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 and ventilating or recycling hoods incorporating afan, whether or not fitted with filters (heading 8414), centrifugal cloths-dryers (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 electrothermic appliances (heading 8516).
5. For the purposes of heading 8517 , the term "smartphones" means telephones for cellular networks,equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including thirdparty applications, and whether or not integrating other features such as digital cameras and navigational aid systems.';
6.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 E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuitand discrete passive components, such as capacitors and resistors;
(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits ( $a$ microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
7. For the purposes of heading 8524, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 8524 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processer) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 8524 shall take precedence over any other heading in the Nomenclature.
8. 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 "filmcircuit" technique, conductor elements, contacts or other printed components (for example, induc- tances, 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, semi-con-ductor 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, discreet resistors, capacitors or induc-tances. 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.
9. For the purpose 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.
10. Heading 8537 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 8543).
11. For the purposes of heading 8539, the expression "light-emitting diode (LED) light sources" covers-
(a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 8536 or 8542 for the purposes of providing power supply or power control. Lightemitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
(b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical,mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
12. For the purposes of headings 8541 and 8542 :
(a) (i) "Semiconductor devices" are semiconductor devices, the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.
"Semiconductor-based transducers" are, for the purposes of this definition, semiconductorbased sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductorbased oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean,-
(1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on Semiconductor properties including physical, electrical, chemical and optical properties.
(2) Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength,light, radioactivity, humidity, flow, chemicals concentration, etc.
(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals aused by resulting variations in electric properties or displacement of a mechanical structure.
(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
(ii ) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which onvert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light Light diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;';';
(b) "Electronic integrated circuits" are :
(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
(iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: siliconbased sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading $8532,8533,8541$, or inductors classifiable under heading 8504 , formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:
(1) "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
(2) "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
(3) (a) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure.
"Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
(b) "Silicon based actuators" consist of microelectronic and mechanical structuresthat are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
(d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 8541 and 8542 shall take precedence over any other heading in this Schedule, except in the case of heading 8523 , which might cover them by reference to, in particular, their function.
13. 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.";

## Sub-heading Note :

1. Sub-heading 852581 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:-

- writing speed exceeding 0.5 mm per microsecond;
- time resolution 50 nanoseconds or less;
- frame rate exceeding 225,000 frames per second.

2. In respect of sub-heading 852582 , radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least $50 \times 103 \mathrm{~Gy}$ (silicon) $(5 \times 106 \mathrm{RAD}$ (silicon)), without operational degradation.
3. Sub-heading 852583 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This sub-heading excludes thermal imaging cameras (generally sub-heading 852589 ).
4. Sub-heading 852712 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 $170 \mathrm{~mm} \times 100 \mathrm{~mm} \times 45 \mathrm{~mm}$.
5. For the purposes of sub-headings 854911 to 854919 , "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.

## Supplementary Note :

For the purposes of heading 8523, "Information Technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 8501 | Electric motors and generators (excluding generating sets) |  |  |  |
| 850110 | - Motors of an output not exceeding 37.5 W : |  |  |  |

## SECTION-XVI

|  | DC motor : |  |  |
| :---: | :---: | :---: | :---: |
| 85011011 | Micro motor | u | 15\% |
| 85011012 | -- Stepper motor | u | 15\% |
| 85011013 | -- Wiper motor | u | 15\% |
| 85011019 | Other | u | 15\% |
| 85011020 | AC motor | u | 15\% |
| 85012000 | Other DC motors; DC generators, other than photovoltaic generators | u | 15\% |
|  | Other DC motors; DC generators: |  |  |
| 850131 | -- Of an output not exceeding 750 W : <br> --- DC motors : |  |  |
| 85013111 | Micro motor | u | 15\% |
| 85013112 | ---- Stepper motor | u | 15\% |
| 85013113 | Wiper motor | u | 15\% |
| 85013119 | Other | u | 15\% |
| 85013120 | --- DC generators | u | 15\% |
| 850132 | -- Of an output exceeding 750 W but not exceeding 75 kW : |  |  |
| 85013210 | DC motor | u | 15\% |
| 85013220 | --- DC generators | u | 15\% |
| 850133 | -- Of an output exceeding 75 kW but not exceeding 375 kW : |  |  |
| 85013310 | DC motors | u | 15\% |
| 85013320 | --- DC generators | u | 15\% |
| 850134 | -- Of an output exceeding 375 kW : |  |  |
| 85013410 | --- Of an output exceeding 375 kW but not exceeding $1,000 \mathrm{~kW}$ | u | 15\% |
| 85013420 | --- Of an output exceeding $1,000 \mathrm{~kW}$ but not exceeding $2,000 \mathrm{~kW}$ | u | 15\% |
| 85013430 | --- Of an output exceeding $2,000 \mathrm{~kW}$ but not exceeding $5,000 \mathrm{~kW}$ | u | 15\% |
| 85013440 | --- Of an output exceeding $5,000 \mathrm{~kW}$ but not exceeding $10,000 \mathrm{~kW}$ | u | 15\% |
| 85013450 | --- Of an output exceeding $10,000 \mathrm{~kW}$ | u | 15\% |
| 850140 | - Other AC motors, single-phase: |  |  |
| 85014010 | --- Fractional horse power motor | u | 15\% |
| 85014090 | --- Other <br> - Other AC motors, multi-phase: | u | 15\% |
| 850151 | -- Of an output not exceeding 750 W : |  |  |
| 85015110 | --- Squirrel cage induction motor, 3 phase type | u | 15\% |
| 85015120 | --- Slipring motor | u | 15\% |
| 85015190 | --- Other | u | 15\% |
| 850152 | -- Of an output exceeding 750 W but not exceeding 75 kW : |  |  |
| 85015210 | --- Squirrel cage induction motor, 3 phase type | u | 15\% |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 85021340 | but not exceeding $2,000 \mathrm{kVA}$ Of an output exceeding $2,000 \mathrm{kVA}$ but not exceeding 5,000 kVA | u | 10\% | - |
| 85021350 | --- Of an output exceeding $5,000 \mathrm{kVA}$ but not exceeding $10,000 \mathrm{kVA}$ | u | 10\% | - |
| 85021360 | --- Of an output exceeding $10,000 \mathrm{kVA}$ | u | 10\% | - |
| 850220 | - Generating sets with spark-ignition internal combustion piston engines: |  |  |  |
| 85022010 | --- Electric portable generators of an output not exceeding 3.5 kVA | u | 10\% | - |
| 85022090 | --- Other | u | 10\% | - |
|  | Other generating sets : |  |  |  |
| 85023100 | -- Wind-powered | u | 10\% | - |
| 850239 | -- Other: |  |  |  |
| 85023910 | --- Powered by steam engine | u | 10\% | - |
| 85023920 | - Powered by water turbine | u | 10\% | - |
| 85023990 | Other | u | 10\% | - |
| 85024000 | - Electric rotary converters | u | 7.5\% | - |
| 8503 | Parts suitable for use solely or principally with the machines of heading 8501 or 8502 |  |  |  |
| 850300 | Parts suitable for use solely or principally with the machines of heading 8501 or 8502 : |  |  |  |
| 85030010 | - Parts of generator (AC or DC) | u | 10\% | - |
|  | --- Parts of electric motor : |  |  |  |
| 85030021 | Of DC motor | u | 10\% | - |
| 85030029 | Other | u | 10\% | - |
| 85030090 | Other | u | 7.5\% | - |
| 8504 | Electrical transformers, static CONVERTERS (FOR EXAMPLE, RECTIFIERS) and inductors |  |  |  |
| 850410 | - Ballasts for discharge lamps or tubes : |  |  |  |
| 85041010 | --- Conventional type | u | 20\% | - |
| 85041020 | - For compact fluorescent lamps | u | 10\% | - |
| 85041090 | Other | u | 10\% | - |
| 85042100 | - Liquid dielectric transformers: <br> -- Having a power handling capacity notexceeding 650 kVA | u | 10\% | - |
| 85042200 | -- Having a power handling capacity exceeding 650 kVA but not exceeding $10,000 \mathrm{kVA}$ | u | 10\% | - |
| 850423 | -- Having a power handling capacity exceeding 10,000 kVA: |  |  |  |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 85042310 |  | Having a power handling capacity exceeding $10,000 \mathrm{kVA}$ but not exceeding $50,000 \mathrm{kVA}$ | u | 10\% | - |
| 85042320 | --- | Having a power handling capacity exceeding $50,000 \mathrm{kVA}$ but not exceeding $1,00,000 \mathrm{kVA}$ | u | 10\% | - |
| 85042330 | --- | Having a power handling capacity exceeding $1,00,000 \mathrm{kVA}$ but not exceeding $2,50,000 \mathrm{kVA}$ | u | 10\% | - |
| 85042340 |  | Having a power handling capacity exceeding 2,50,000 kVA <br> Other transformers: | u | 10\% | - |
| 85043100 |  | Having a power handling capacity not exceeding 1 kVA | u | 10\% | - |
| 85043200 | -- | Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA | u | 10\% | - |
| 85043300 | -- | Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA | u | 10\% | - |
| 85043400 | -- | Having a power handling capacity exceeding 500 kVA | u | 10\% | - |
| 850440 | - | Static converters: |  |  |  |
| 85044010 | --- | Electric inverter | u | 20\% | - |
|  | --- | Rectifier : |  |  |  |
| 85044021 | ---- | Dip bridge rectifier | u | 20\% | - |
| 85044029 | ---- | Other | u | 20\% | - |
| 85044030 | --- | Battery chargers | u | 20\% | - |
| 85044040 | --- | Voltage regulator and stabilizers (other than automatic) | u | 20\% | - |
| 85044090 | --- | Other | u | 20\% | - |
| 850450 | - | Other inductors: |  |  |  |
| 85045010 | --- | Choke coils (chokes) | u | 7.5\% | - |
| 85045090 | --- | Other | u | 7.5\% | - |
| 850490 | - | Parts : |  |  |  |
| 85049010 | --- | Of transformers | kg. | 10\% | - |
| 85049090 | --- | Other | kg. | 15\% | - |
| 8505 | INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING devices; Electro-magnetic couplings, clutches and brakes; ELECTRO- MAGNETIC LIFTING HEADS Permanent magnets and articles intended to become permanent magnets after magneti-sation: |  |  |  |  |
| 850511 | -- | Of metal : |  |  |  |
| 85051110 |  | Ferrite cores | kg. | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 85051190 | --- Other | kg. | 7.5\% | - |
| 85051900 | -- Other | kg. | 7.5\% | - |
| 85052000 | - Electro-magnetic couplings, clutches and brakes | kg. | 7.5\% | - |
| 85059000 | - Other, including parts | kg. | 7.5\% | - |
| 8506 | Primary cells and primary batteries |  |  |  |
| 85061000 | - Manganese dioxide | u | 15\% | - |
| 85063000 | - Mercuric oxide | u | 15\% | - |
| 85064000 | - Silver oxide | u | 15\% | - |
| 85065000 | - Lithium | u | 15\% | - |
| 85066000 | - Air-zinc | u | 15\% | - |
| 850680 | - Other primary cells and primary batteries: |  |  |  |
| 85068010 | --- Button Cells | u | 15\% | - |
| 85068090 | --- Other | u | 15\% | - |
| 85069000 | - Parts | kg. | 10\% | - |
| 8507 | Electric accumulators, including separators therefor, whether or not rectangular (including square) |  |  |  |
| 85071000 | - Lead-acid, of a kind used for starting piston engines | u | 15\% | - |
| 85072000 | - Other lead-acid accumulators | u | 15\% | - |
| 85073000 | - Nickel-cadmium | u | 15\% | - |
| 85075000 | - Nickel-metal hydride | u | 15\% | - |
| 85076000 | - Lithium-ion | u | 20\% | - |
| 85078000 | - Other accumulators | u | 15\% | - |
| 850790 | - Parts : |  |  |  |
| 85079010 | --- Accumulator cases made of hard rubber and separators | kg. | 10\% | - |
| 85079090 | --- Other | kg. | 10\% | - |
| 8508 | Vacuum Cleaners |  |  |  |
| 85081100 | - With self-contained electric motor: <br> -- Of a power not exceeding $1,500 \mathrm{~W}$ and having a dust bag or other receptacle capacity not exceeding $20 l$ | u | 10\% | - |
| 85081900 | -- Other | u | 10\% | - |
| 85086000 | - Other vacuum cleaners | u | 10\% | - |
| 85087000 | - Parts | kg. | 10\% | - |
| 8509 | electro-mechanical domestic appliances, with SELF CONTAINED ELECTRIC MOTOR, OTHER THAN vacuum cleaners of heading 8508. |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 850940 | - Food grinders and mixers; fruit or vegetable juice extractors : |  |  |  |
| 85094010 | --- Food grinders | u | 20\% | - |
| 85094090 | --- Other | u | 20\% | - |
| 85098000 | - Other appliances | u | 20\% |  |
| 85099000 | - Parts | kg. | 10\% | - |
| 8510 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor |  |  |  |
| 85101000 | Shavers | u | 20\% | - |
| 85102000 | - Hair clippers | u | 20\% | - |
| 85103000 | - Hair-removing appliances | u | 20\% | - |
| 85109000 | - Parts | kg. | 10\% | - |
| 8511 | Electrical ignition or starting equipment of a Kind used for spark-ignition or compressionigntion internal combustion engines (for example, ignition magnetos, magneto-dynamos, igntion colls, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut- outs of a kind used in conjunction with such engines |  |  |  |
| 85111000 | - Sparking plugs | u | 15\% | - |
| 851120 | - Ignition magnetos; magneto-dynamos; magnetic flywheels : |  |  |  |
| 85112010 | --- Electronic ignition magnetos | u | 15\% | - |
| 85112090 | --- Other | u | 15\% | - |
| 851130 | - Distributors; ignition coils : |  |  |  |
| 85113010 | --- Distributors | u | 15\% | - |
| 85113020 | --- Ignition coils | u | 15\% | - |
| 85114000 | - Starter motors and dual purpose starter-generators | u | 15\% | - |
| 85115000 | - Other generators | u | 15\% | - |
| 85118000 | - Other equipment | u | 15\% | - |
| 85119000 | - Parts | kg. | 15\% | - |
| 8512 | Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles |  |  |  |
| 85121000 | - Lighting or visual signalling equipment of a kind used on bicycles | u | 15\% | - |
| 851220 | - Other lighting or visual signalling equipment : |  |  |  |
| 85122010 | --- Head lamps, tail lamps, stop lamps, side lamps and blinkers | u | 15\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 85122020 | --- | Other automobile lighting equipment | u | 15\% | - |
| 85122090 | --- | Other | u | 15\% | - |
| 851230 | - | Sound signalling equipment: |  |  |  |
| 85123010 | --- | Horns | u | 15\% | - |
| 85123090 | --- | Other | u | 15\% | - |
| 85124000 | - | Windscreen wipers, defrosters and demisters | u | 15\% | - |
| 85129000 | - | Parts | kg. | 15\% | - |
| 8513 |  | 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 |  |  |  |
| 851310 | - | Lamps : |  |  |  |
| 85131010 | --- | Torch | u | 10\% | - |
| 85131020 | --- | Other flash-lights excluding those for photographic purposes | u | 7.5\% | - |
| 85131030 | --- | Miners' safety lamps | u | 7.5\% | - |
| 85131040 | --- | Magneto lamps | u | 7.5\% | - |
| 85131090 | --- | Other | u | 7.5\% | - |
| 85139000 | - | Parts | kg. | 7.5\% | - |
| 8514 | - | 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 Resistance heated furnaces and ovens: |  |  |  |
| 85141100 | -- | Hot isostatic presses | u | 7.5\% | - |
| 85141900 | -- | Other | u | 7.5\% | - |
| 85142000 | - | Furnaces and ovens functioning by induction or dielectric loss <br> Other furnaces and ovens: | u | 7.5\% | - |
| 85143100 | -- | Electron beam furnaces | u | 7.5\% | - |
| 85143200 | -- | Plasma and vacuum arc furnaces | u | 7.5\% | - |
| 85143900 | -- | Other | u | 7.5\% | - |
| 85144000 |  | Other equipment for the heat treatment of materials by induction or dielectric loss | u | 7.5\% | - |
| 85149000 |  | Parts | kg. | 7.5\% | - |
| 8515 |  | Electric (including electrically heated gas), Laseror other light or photobeam, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR plasma arc soldering, brazing or welding MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND apparatus for hot spraying of metals or CERMETS Brazing or soldering machines and apparatus. |  |  |  |






| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 OR 8521 |  |  |  |
| 85221000 | - Pick-up cartridges | kg. | 10\% | - |
| 85229000 | - Other | kg. | 10\% | - |
| 8523 | 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 <br> - Magnetic media: |  |  |  |
| 85232100 | -- Cards incorporating a magnetic stripe | u | 10\% | - |
| 852329 | -- Other: |  |  |  |
| 85232910 | --- Audio cassettes | u | 10\% | - |
| 85232920 | --- Video cassettes | u | 10\% | - |
| 85232930 | --- Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls | u | 10\% | - |
| 85232940 | --- $3 / 4$ " and 1 " video cassettes | u | 10\% | - |
| 85232950 | --- $1 / 2$ " video cassettes suitable to work with betacam, betacam SP/M II and VHS type VCR | u | 10\% | - |
| 85232960 | --- Other video cassettes and tapes $3 / 4$ " and 1 " video cassettes | u | 10\% | - |
| 85232970 | --- All kinds of Magnetic discs | u | 10\% | - |
| 85232980 | --- Cartridge tape | u | 10\% | - |
| 85232990 | --- Other <br> - Optical media: | u | 10\% | - |
| 852341 | - - Unrecorded: |  |  |  |
| 85234110 | - - Compact disc (Audio/video) | u | 10\% | - |
| 85234120 | - - Blank master discs (that is, substrate) for producing stamper for compact disc | u | 10\% | - |
| 85234130 | - - - Matrices for production of records; prepared record blank | u | 10\% | - |
| 85234140 | - - Cartridge tape | u | 10\% | - |
| 85234150 | - - 1/2" Videocassette suitable to work with digital VCR | u | 10\% | - |
| 85234160 | -- DVD | u | 10\% | - |
| 85234190 | - -- Other | u | 10\% | - |
| 852349 | - - Other : |  |  |  |
| 85234910 | - - Compact disc (Audio) | u | 10\% | - |
| 85234920 | - - Compact disc (video) | u | 10\% | - |
| 85234930 | - - Stamper for CD audio, CD video and CD-ROM | u | 10\% | - |



|  |  | and video camera recorders: |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 85258100 |  | High-speed goods as specified in sub-heading Note 1 to this Chapter | u | 20\% | - |
| 85258200 |  | Other, radiation-hardened or radiation-tolerant goods as specified in sub-heading Note 2 to this Chapter | u | 20\% | - |
| 85258300 |  | Other, night vision goods as specified in sub-heading Note 3 to this Chapter | u | 20\% | - |
| 85258900 | -- | Other | u | 20\% | - |
| 8526 |  | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus |  |  |  |
| 85261000 | - | Radar apparatus Other : | u | 7.5\% | - |
| 852691 | -- | Radio navigational aid apparatus: |  |  |  |
| 85269110 | --- | Direction measuring equipment | u | 7.5\% |  |
| 85269120 | --- | Instrument landing system | u | 7.5\% |  |
| 85269130 | --- | Direction finding equipment | u | 7.5\% |  |
| 85269140 | --- | Non-directional beacon | u | 7.5\% | - |
| 85269150 | --- | VHF omni range equipment | u | 7.5\% |  |
| 85269190 | --- | Other | u | 7.5\% | - |
| 85269200 | - | Radio remote control apparatus | u | 7.5\% |  |
| 8527 |  | Reception apparatus for radio-broadcasting whether or not combined, in the same Housing, with sound recording or reproducing apparatus or a clock Radio-broadcast receivers capable of operating without an external source of power: |  |  |  |
| 85271200 | -- | Pocket-size radio cassette-players | u | 10\% | - |
| 85271300 | - | Other apparatus combined with sound recording or reproducing apparatus | u | 10\% | - |
| 85271900 | -- | Other <br> Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: | u | 10\% | - |
| 85272100 | - | Combined with sound recording or reproducing apparatus | u | 10\% | - |
| 85272900 | - | Other Other: | u | 10\% | - |
| 85279100 | - | Combined with sound recording or reproducing apparatus | u | 10\% | - |
| 85279200 | - | Not combined with sound recording or reproducing apparatus but combined with a clock | u | 10\% | - |
| 85279900 | - | Other | u | 10\% | - |
| 8528 |  | Monitors and projectors, not incorporating television reception apparatus, reception apparatus for television, whether or not INCORPORATING RADIO-BROADCASTRECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING apparatus |  |  |  |
| 85284200 |  | Cathode-ray tube monitors: Capable of directly connecting to and designed | u | 10\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
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|  | --- Dish antenna : |  |  |  |  |
| 85291011 | ---- | For communication jamming equipment | u. | 7.5\% | - |
| 85291012 | ---- | For amateur radio communication equipment | u | 7.5\% | - |
| 85291019 | ---- | Other | u | 10\% | - |
|  | --- Other aerials or antenna : |  |  |  |  |
| 85291021 | ---- | For communication jamming equipment | u | 7.5\% | - |
| 85291022 | ---- | For amateur radio communication equipment | u | 7.5\% | - |
| 85291029 | --- | Other | u | 10\% | - |
|  | --- Other : |  |  |  |  |
| 85291091 | ---- | For communication jamming equipment | u | 7.5\% | - |
| 85291092 | ---- | For amateur radio communication equipment | u | 7.5\% | - |
| 85291099 | ---- | Other | u | 15\% | - |
| 852990 | - Other : |  |  |  |  |
| 85299010 | --- | For communication jamming equipment | u | 7.5\% | - |
| 85299020 | --- | For amateur radio communication equipment | u | 7.5\% | - |
| 85299090 | --- | Other | u | 15\% | - |
| 8530 | Electrical signalling, safety or traffic CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN those of heading 8608) |  |  |  |  |
| 853010 | - Equipment for railways or tramways: |  |  |  |  |
| 85301010 | - | For railways | u | 7.5\% | - |
| 85301020 | -- | For tramways | u | 7.5\% | - |
| 85308000 | - | Other equipment | u | 7.5\% | - |
| 85309000 | - | Parts | kg. | 7.5\% | - |
| 8531 | Electric sound or visual signalling apparatus (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, burglar or fire alarms), other than those of HEADING 8512 OR 8530 |  |  |  |  |
| 853110 | - Burglar or fire alarms and similar apparatus : |  |  |  |  |
| 85311010 | --- | Burglar alarm | u | 10\% | - |
| 85311020 | --- | Fire alarm | u | 10\% | - |
| 85311090 | --- | Other | u | 10\% | - |
| 85312000 | - | Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED) | u | Free | - |
| 85318000 | - | Other apparatus | u | 10\% | - |
| 85319000 | - | Parts | kg. | 10\% | - |
| 8532 |  | Electrical capacitors, fixed, variable or adjustable (PRE-SET) |  |  |  |
| 85321000 | - | Fixed capacitors designed for use in 50 or | u | Free | - |




| (1) |  | (2) | (3) | (4) | (5) |
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| 85352922 | ---- | For a voltage of 220 kV | u | 10\% | - |
| 85352923 | ---- | For a voltage of 400 kV | u | 10\% | - |
| 85352929 | ---- | Other | u | 10\% | - |
| 85352990 | --- | Other | u | 10\% | - |
| 853530 |  | Isolating switches and make-and-break switches: |  |  |  |
| 85353010 | --- | Of plastic | u | 10\% | - |
| 85353090 | -- | Other | u | 10\% | - |
| 853540 |  | Lightning arresters, voltage limiters and surge suppressors : |  |  |  |
| 85354010 | --- | Lightning arresters | u | 7.5\% | - |
| 85354020 | --- | Voltage limiters | u | 7.5\% | - |
| 85354030 | --- | Surge suppressors | u. | 7.5\% | - |
| 853590 | - | Other : |  |  |  |
| 85359010 | --- | Motor starters for AC motors | u | 7.5\% | - |
| 85359020 | --- | Control gear and starters for DC motors | u | 7.5\% | - |
| 85359030 | -- | Other control and switchgears | u | 7.5\% | - |
| 85359040 | --- | Junction boxes | u. | 7.5\% | - |
| 85359090 | --- | Other | u | 7.5\% | - |
| 8536 |  | Ele ctrical apparatus for switching or PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, S WIT CHES, RELAYS, FUSES, SUR GE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1,000 VOLTS: CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBER BUNDLES OR CABLES. |  |  |  |
| 853610 | - | Fuses : |  |  |  |
| 85361010 | --- | For switches having rating upto 15 amps , rewireable | u | 10\% | - |
| 85361020 | --- | For switches having rating above 15 amps , high rupturing capacity or rewireable | u | 10\% | - |
| 85361030 | --- | Other rewireable fuses | u | 10\% | - |
| 85361040 | --- | Other high rupturing capacity fuses | u | 10\% | - |
| 85361050 | -- | Fuses gear | u | 10\% | - |
| 85361060 | --- | Electronic fuses | u | 10\% | - |
| 85361090 | --- | Other | u | 10\% | - |
| 853620 | - | Automatic circuit breakers : |  |  |  |
| 85362010 | --- | Air circuit breakers | u | 10\% | - |
| 85362020 | --- | Moulded case circuit breakers | u | 10\% | - |
| 85362030 | --- | Miniature circuit breakers | u | 10\% | - |
| 85362040 | --- | Earth leak circuit breakers | u | 10\% | - |
| 85362090 | --- | Other | u | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
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| 85363000 |  | Other apparatus for protecting electrical circuits Relays: | u | 10\% | - |
| 85364100 | -- | For a voltage not exceeding 60 V | u | 15\% | - |
| 85364900 | -- | Other | u | 15\% | - |
| 853650 | - | Other switches |  |  |  |
| 85365010 | --- | Control and switch gears | u | 10\% | - |
| 85365020 | --- | Other switches of plastic | u | 10\% | - |
| 85365090 | --- | Other <br> Lamp-holders, plugs and sockets: | u | 10\% | - |
| 853661 | -- | Lamp-holders : |  |  |  |
| 85366110 | --- | Of plastic | u | 10\% | - |
| 85366190 | --- | Of other materials | u | 10\% | - |
| 853669 | -- | Other |  |  |  |
| 85366910 | --- | Of plastic | u | 10\% | - |
| 85366990 | --- | Of other materials | u | 10\% | - |
| 85367000 |  | Connectors for optical fibres, optical fibre bundles or cables | u. | 7.5\% | - |
| 853690 | - | Other apparatus : |  |  |  |
| 85369010 | --- | Motor starters for AC motors | u | 10\% | - |
| 85369020 | --- | Motor starters for DC motors | u | 10\% | - |
| 85369030 | --- | Junction boxes | u | 10\% | - |
| 85369090 | --- | Other | u | 10\% | - |
| 8537 |  | 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 |  |  |  |
| 85371000 | - | For a voltage not exceeding $1,000 \mathrm{~V}$ | kg. | 15\% | - |
| 85372000 | - | For a voltage exceeding $1,000 \mathrm{~V}$ | kg. | 15\% | - |
| 8538 |  | Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 OR 8537 |  |  |  |
| 853810 | - | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus: |  |  |  |
| 85381010 | --- | For industrial use | u | 7.5\% | - |
| 85381090 | --- | Other | kg. | 7.5\% | - |
| 85389000 | - | Other | kg. | 15\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
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| 85391000 |  | INCLUDING SEALED BEAM LAMP UNITS AND ULTRAVIOLET OR INFRA-RED LAMPS, ARC-LAMPS; LIGHTEMITTING DIODE (LED) LIGHT SOURCES Sealed beam lamp units Other filament lamps, excluding ultra-violet or infra-red lamps : | u | 15\% | - |
| 853921 | --- | Tungsten halogen : Other : |  |  |  |
| 85392110 | ---- | Miniature halogen lamps with fittings | u | 10\% | - |
| 85392120 | ---- | Other for automobiles | u | 15\% | - |
| 85392190 | ---- | Other | u | 10\% | - |
| 85392200 | -- | Other, of a power not exceeding 200 W and for a voltage exceeding 100 V | u | 10\% | - |
| 853929 | -- | Other : |  |  |  |
| 85392910 | --- | Of retail sale price not exceeding rupees 20 per bulb | u | 10\% | - |
| 85392920 | --- | Bulb, for torches | u | 10\% | - |
| 85392930 | --- | Miniature bulbs | u | 10\% | - |
| 85392940 | --- | Other for automobile lamps | u | 15\% | - |
| 85392990 | --- | Other <br> Discharge lamps, other than ultra-violet lamps: | u | 10\% | - |
| 853931 | -- | Fluorescent, hot cathode : |  |  |  |
| 85393110 | --- | Compact fluorescent lamps | u | 10\% | - |
| 85393190 | --- | Other | u | 10\% | - |
| 853932 | -- | Mercury or sodium vapour lamps; metal halide lamps: |  |  |  |
| 85393210 | --- | Mercury vapour lamps | u | 10\% | - |
| 85393220 | --- | Sodium vapour lamps | u | 10\% | - |
| 85393230 | --- | Metal halide lamps | u | 10\% | - |
| 853939 | -- | Other : |  |  |  |
| 85393910 | --- | Energy efficient triphosphor fluorescent lamps | u | 10\% | - |
| 85393990 | --- | Other <br> Ultra-violet or infra-red lamps; arc-lamps : | u | 10\% | - |
| 85394100 | -- | Arc-lamps | u | 10\% | - |
| 85394900 | -- | Other <br> Light-emitting diode (LED) light sources: | u | 10\% | - |
| 85395100 | -- | Light-emitting diode (LED) modules | u | 20\% | - |
| 85395200 | -- | Light-emitting diode (LED) lamps | u | 20\% | - |
| 853990 | - | Parts : |  |  |  |
| 85399010 | --- | Parts of fluorescent tube lamps | kg. | 10\% | - |
| 85399020 | --- | Parts of arc-lamps | kg. | 10\% | - |
| 85399090 | --- | Other | kg. | 10\% | - |
| 8540 |  | 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) |  |  |  |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 85413010 | --- | Thyristors | u | Free | - |
| 85413090 | --- | Other <br> Photosensitive semi-conductor devices, including photo voltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED): | u | Free | - |
| 85414100 | -- | Light-emitting diodes (LED) | u | free | - |
| 85414200 | -- | Photovoltaic cells not assembled in modules or made up into panels | u | 20\% | - |
| 85414300 | -- | Photovoltaic cells assembled in modules or made up into panels | u | 20\% | - |
| 85414900 | -- | Other | u | 20\% | - |
|  | - | Other semiconductor devices: |  |  |  |
| 85415100 | -- | Semiconductor-based transducers | u | 20\% | - |
| 85415900 | -- | Other | u | 20\% | - |
| 85416000 | - | Mounted piezo-electric crystals | u | Free | - |
| 85419000 | - | Parts | kg. | Free | - |
| 8542 |  | Electronic integrated circuits Electronic integrated circuits: |  |  |  |
| 85423100 | -- | Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits | u | Free | - |
| 85423200 | -- | Memories | u | Free | - |
| 85423300 | -- | Amplifiers | u | Free | - |
| 85423900 | -- | Other | u | 7.5\% | - |
| 85429000 | - | Parts | kg. | Free | - |
| 8543 |  | Electrical machines and apparatus having INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDING elsewhere in this chapter |  |  |  |
| 854310 | - | Particle accelerators: |  |  |  |
| 85431010 | --- | Ion implanters for doping semi conductor material | u | Free | - |
| 85431020 | --- | Vane graff, cock-croft, Walton accelerators | u | 7.5\% | - |
| 85431030 | -- | Synchrocyclotrons, synchrotrons | u | 7.5\% | - |
| 85431090 | -- | Other including cyclotrons | u | 7.5\% | - |
| 854320 | - | Signal generators : |  |  |  |
| 85432010 | --- | Sweep generators | u | 7.5\% | - |
| 85432020 | --- | Impulse generators | u | 7.5\% | - |
| 85432030 | --- | Tacho generators | u | 7.5\% | - |
| 85432090 | --- | Other | u | 7.5\% | - |
| 85433000 | --- | Machines and apparatus for electroplating, electrolysis or electrophoresis | u | 7.5\% | - |
| 85434000 |  | Electronic cigarettes and similar personal electric vaporising devices | u | 7.5\% | - |
| 854370 | - | Other machines and apparatus: |  |  |  |


| 85437011 | --- | Proximity card and tags | u | Free | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 85437012 | --- | Metal detector | u | 7.5\% | - |
| 85437013 | ---- | Mine detector | u | 7.5\% | - |
| 85437019 | ---- | Other | u | 7.5\% | - |
|  | --- | Audio special effect equipment: |  |  |  |
| 85437021 | ---- | Digital reverberators | u | 7.5\% | - |
| 85437022 | ---- | Mixing system or consoles | u | 7.5\% | - |
| 85437029 | ---- | Other | u | 7.5\% | - |
|  |  | Video special effect equipments: |  |  |  |
| 85437031 | ---- | Video mixing system or consoles | u | 7.5\% | - |
| 85437032 | ---- | Video effect system | u | 7.5\% | - |
| 85437033 | -- | Digital layering machine | u | 7.5\% | - |
| 85437034 | ---- | Paint box | u | 7.5\% | - |
| 85437035 | ---- | Video typewriter | u | 7.5\% | - |
| 85437036 | ---- | Video matting machine | u | 7.5\% | - |
| 85437039 | ---- | Other | u | 7.5\% | - |
|  | --- | Edit control Unit: |  |  |  |
| 85437041 | ---- | Computerised editing system controlling more than three video editing machines | u | 7.5\% | - |
| 85437042 | ---- | Other video control unit | u | 7.5\% | - |
| 85437049 | ---- | Other | u | 7.5\% | - |
| 85437050 | --- | Colour corrector | u | 7.5\% | - |
|  | --- | Amplifier: |  |  |  |
| 85437061 | ---- | Broadcast amplifier | u | 7.5\% | - |
| 85437062 | ---- | Limiting amplifier, video distribution amplifier and stabilizing amplifiers | u | 7.5\% | - |
| 85437069 | ---- | Other | u | 7.5\% | - |
|  | --- | Graphic equalizer and synthesized receivers: |  |  |  |
| 85437071 | ---- | Graphic equalizer | u | 7.5\% | - |
| 85437072 | ---- | Synthesised receivers | u | 7.5\% | - |
|  | --- | Other: |  |  |  |
| 85437091 | ---- | RF (radio frequency) power amplifer and noise generators for communication jamming equipment, static and mobile or man-portable | u | 7.5\% | - |
| 85437092 | ---- | Equipment gadgets based on solar energy | u | 7.5\% | - |
| 85437093 | ---- | Professional beauty care equipment | u | 7.5\% | - |
| 85437094 | ---- | Audio visual stereo encoders | u | 7.5\% | - |
| 85437095 | ---- | Time code generator | u | 7.5\% | - |
| 85437099 | ---- | Other | u | 7.5\% | - |
| 85439000 | - | Parts | kg. | 7.5\% | - |
| 8544 |  | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assemb led with |  |  |  |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | exceeding 1000 V : |  |  |  |
| 85446010 | --- | Paper insulated | m | 10\% | - |
| 85446020 | --- | Plastic insulated | m | 10\% | - |
| 85446030 | --- | Rubber insulated | m | 10\% | - |
| 85446090 | --- | Other | m | 10\% | - |
| 854470 | - | Optical fibre cables : |  |  |  |
| 85447010 | --- | Lead alloy sheathed cables for lighting purposes | m | Free | - |
| 85447090 | --- | Other | m | Free | - |
| 8545 | - | Carbon electrodes, carbon brushes, lamp CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES Electrodes : |  |  |  |
| 85451100 | -- | Of a kind used for furnaces | kg. | 7.5\% | - |
| 85451900 | -- | Other | kg. | 7.5\% | - |
| 85452000 | - | Brushes | kg. | 7.5\% | - |
| 854590 | - | Other : |  |  |  |
| 85459010 | --- | Arc-lamp carbon | kg. | 7.5\% | - |
| 85459020 | --- | Battery carbon | kg. | 7.5\% | - |
| 85459090 | --- | Other | kg. | 7.5\% | - |
| 8546 |  | Electrical insulators of any material |  |  |  |
| 85461000 | - | Of glass | kg. | 10\% | - |
| 854620 | --- | Of ceramics : <br> Porcelain discs and strings : |  |  |  |
| 85462011 | --- | Porcelain below 6.6 kV | kg. | 10\% | - |
| 85462019 | ---- | Other | kg. | 10\% | - |
|  | --- | Porcelain post insulators |  |  |  |
| 85462021 | ---- | Below 6.6 kV | kg. | 10\% | - |
| 85462022 | ---- | 6.6 kV or above but upto 11 kV | kg. | 10\% | - |
| 85462023 | --- | Above 11 kV but upto 66 kV | kg. | 10\% | - |
| 85462024 | ---- | Above 66 kV but upto 132 kV | kg. | 10\% | - |
| 85462029 | -- | Above 132 kV | kg. | 10\% | - |
|  | -- | Porcelain pin insulators : |  |  |  |
| 85462031 | ---- | Below 6.6 kV | kg. | 10\% | - |
| 85462032 | -- | 6.6 kV or above but up to 11 kV | kg. | 10\% | - |
| 85462033 | ---- | Above 11 kV but upto 66 kV | kg. | 10\% | - |
| 85462039 | ---- | Above 66 kV | kg. | 10\% | - |
| 85462040 | --- | Other high tension procelain solid core insulators | kg. | 10\% | - |
| 85462050 | --- | Other low tension procelain insulators including telegraph and telephone insulators | kg. | 10\% | - |
| 85462090 | --- | Other | kg. | 10\% | - |
| 854690 | - | Other : |  |  |  |
| 85469010 |  | Heat shrinkable components | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 85469090 | --- | Other | kg. | 10\% | - |
| 8547 |  | 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 mollding 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 |  |  |  |
| 854710 |  | Insulating fittings of ceramics |  |  |  |
| 85471010 | --- | Porcelain bushing below 6.6 kV | kg. | 10\% | - |
| 85471020 | --- | Porcelain bushings for voltage 6.6 kV or above but below 11 kV | kg. | 10\% | - |
| 85471030 | --- | Porcelain bushings for voltage 11 kV or above but upto 66 kV | kg. | 10\% | - |
| 85471040 | --- | Porcelain bushings for voltage 66 kV or above | kg. | 10\% | - |
| 85471090 | --- | Other | kg. | 10\% | - |
| 85472000 |  | Insulating fittings of plastics | kg. | 10\% | - |
| 854790 |  | Other : |  |  |  |
| 85479010 | --- | Electrical insulating fittings of glass | kg. | 10\% | - |
| 85479020 |  | Electrical conduit tubing and joints therefor, of base metal lined with insulating material | kg. | 10\% | - |
| 85479090 | --- | Other | kg. | 10\% | - |


| 85480000 |  | ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER | u | 10\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 8549 | - | ELECTRICAL AND ELECTRONIC WASTE AND SCRAP waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; |  |  |  |
| 85491100 | -- | Waste and scrap of lead-acid accumulators; spent lead-acid accumulators | kg. | 10\% | - |
| 85491200 | -- | Other, containing lead, cadmium or mercury | kg. | 10\% | - |
| 85491300 | -- | Sorted by chemical type and not containing lead, cadmium or mercury | kg. | 10\% | - |
| 85491400 | -- | Unsorted and not containing lead, cadmium or Mercury | kg. | 10\% | - |
| 85491900 | -- | Other | kg. | 10\% | - |
|  | - | Of a kind used principally for the recovery of precious metal: |  |  |  |
| 85492100 | -- | Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | kg. | 10\% | - |
| 85492900 | -- | Other | kg. | 10\% | - |
|  | - | Other electrical and electronic assemblies and printed circuit boards: |  |  |  |
| 85493100 | -- | Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | kg. | 10\% | - |
| 85493900 | -- | Other | kg. | 10\% | - |
| 85499100 | -- | Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)' | kg. | 10\% | - |
| 85499900 | -- | Other | kg. | 10\% | - |

## 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 and 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 vulcanised 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 and apparatus of headings 8401 to 8479 , or parts thereof, other than the radiators for the articles of this Section, articles of heading 8481 or 8482 or, provided they constitute integral parts of engines and 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) luminaries and lighting fittings and parts thereof 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 of 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.

## SECTION-XVII

CHAPTER-86
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, under frames, 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 8601 | Rail locomotives powered from an external SOURCE OF electricity or by electric accumulators |  |  |  |
| 86011000 | - Powered from an external source of electricity | u | 10\% | - |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 860692 | -- Open with non-removable sides of a height exceeding 60 cms : |  |  |  |
| 86069210 | --- Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes | u | 10\% | - |
| 86069220 | --- Broad guage bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes | u | 10\% | - |
| 86069290 | --- Other | u | 10\% |  |
| 86069900 | -- Other | u | 10\% | - |
| 8607 | Parts of rallway or tramway locomotives or rolling-stock <br> - Bogies, bissel-bogies, axles and wheels, and parts thereof : |  |  |  |
| 86071100 | -- Driving bogies and bissel-bogies | kg. | 10\% | - |
| 86071200 | -- Other bogies and bissel-bogies | kg. | 10\% | - |
| 860719 | -- Other including parts : |  |  |  |
| 86071910 | --- Axles, wheels for coaches, van and wagons (rolling-stock) | kg. | 10\% | - |
| 86071920 | Axles and wheels for locomotives | kg. | 10\% | - |
| 86071930 | --- Axle boxes (lubricating or grease box) | kg. | 10\% | - |
| 86071990 | --- Other parts of axles and wheels <br> - Brakes and parts thereof : | kg. | 10\% | - |
| 86072100 | -- Air brakes and parts thereof | kg. | 10\% | - |
| 86072900 | -- Other | kg. | 10\% | - |
| 860730 | - Hooks and other coupling devices, buffers and parts thereof : |  |  |  |
| 86073010 | -- Buffers and coupling devices | kg. | 10\% | - |
| 86073090 | --- Other <br> - Other : | kg. | 10\% | - |
| 86079100 | -- Of locomotives | kg. | 10\% | - |
| 860799 | -- Other: |  |  |  |
| 86079910 | --- Parts of coach work of railway running stock | kg. | 10\% | - |
| 86079920 | --- Parts of tramway, locomotives and running stock | kg. | 10\% | - |
| 86079930 | --- Hydraulic shock absorbers for railway bogies | kg. | 10\% | - |
| 86079990 | Other | kg. | 10\% | - |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electomechanical) signalling, safety or traffic CONTROL EQUIPMENT FOR RALLWAY, TRAMWAYS, roads, inland waterways, parking facilities, port installation or air-fields; parts of the FOREGOING |  |  |  |



## 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 mountedon 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.

## Sub Heading Note:

1. Sub-heading 870822 covers :
(a) front windscreens (windshields), rear windows and other windows, framed; and
(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 8701 to 8705 .

| Tariff Item | Description of goods |  | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) |  | (2) |  | (3) | (4) | (5) |
| 8701 |  | Tractors (other than tractors of heading 8709) |  |  |  |
| 87011000 | - | Single axle tractors | u | 10\% | - |
|  |  | Road tractors for semi-trailers : |  |  |  |
| 87012100 |  | With only compression-ignition internal combustion piston engine (diesel or semi-diesel) | u | 10\% | - |
| 87012200 |  | With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion | u | 10\% | - |
| 87012300 |  | With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion | u | 10\% | - |
| 87012400 | -- | With only electric motor for propulsion | u | 10\% | - |
| 87012900 | - | Other | u | 10\% | - |
| 870130 |  | Track-laying tractors : |  |  |  |


|  | --- | Garden tractors : |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 87013011 | ---- | Of engine capacity not exceeding 1,800 cc | u | 10\% |  |
| 87013019 | ---- | Other | u | 10\% | - |
|  | --- | Other : |  |  |  |
| 87013091 | ---- | Of engine capacity not exceeding 1,800 cc | u | 10\% |  |
| 87013099 | ---- | Other | u | 10\% | - |
|  | - | Other, of an engine power: |  |  |  |
| 87019100 | -- | Not exceeding 18 kW | u | 10\% | - |
| 87019200 | -- | Exceeding 18 kW but not exceeding 37 kW | u | 10\% | - |
| 87019300 | -- | Exceeding 37 kW but not exceeding 75 kW | u | 10\% | - |
| 87019400 | -- | Exceeding 75 kW but not exceeding 130 kW | u | 10\% | - |
| 87019500 | -- | Exceeding 130 kW | u | 10\% | - |


| 8702 |  | Motor vehicles for the transport of ten or more persons, including the driver |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 870210 |  | With only compression-ignition internal combustion piston engine (diesel or semi-diesel): Vehicles for transport of not more than 13 persons, including the driver: |  |  |
| 87021011 | ---- | Integrated monocoque vehicle, air-conditioned | u | 40\% |
| 87021012 | ---- | Integrated monocoque vehicle, non air-conditioned | u | 40\% |
| 87021018 | ---- | Other, air-conditioned | u | 40\% |
| 87021019 | ---- | Other, non air-conditioned | u | 40\% |
|  | --- | Other: |  |  |
| 87021021 |  | Integrated monocoque vehicle, air-conditioned | u | 40\% |
| 87021022 |  | Integrated monocoque vehicle, non air-conditioned | u | 40\% |
| 87021028 |  | Other, air-conditioned | u | 40\% |
| 87021029 |  | Other, non air-conditioned | u | 40\% |




| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 87033299 | ---- | Other | u | 125\% | - |
| 870333 |  | Of a cylinder capacity exceeding 2,500 cc |  |  |  |
| 87033310 |  | Vehicles principally designed for the transport of more than seven persons, including the driver | u | 125\% | - |
| 87033320 | --- | Three-wheeled vehicles | u | 125\% | - |
|  | --- | Other : |  |  |  |
| 87033391 | ---- | Motor cars | u | 125\% | - |
| 87033392 | ---- | Specialised transport vehicles such as ambulances, prison vans and the like | u | 125\% | - |
| 87033399 | ---- | Other | u | 125\% | - |
| 870340 |  | Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: |  |  |  |
| 87034010 | --- | Vehicles principally designed for transport of more than seven persons, including driver | u | 125\% | - |
| 87034020 | --- | Specialised transport vehicles such as ambulances, prison vans and the like | u | 125\% | - |
| 87034030 | --- | Motor cars | u | 125\% | - |
| 87034040 | --- | Three-wheeled vehicles | u | 125\% | - |
| 87034090 | --- | Other | u | 125\% | - |
| 870350 |  | Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: |  |  |  |
| 87035010 | --- | Vehicles principally designed for transport of more than seven persons, including driver | u | 125\% | - |
| 87035020 | --- | Specialised transport vehicles such as ambulances, prison vans and the like | u | 125\% | - |
| 87035030 | --- | Motor cars | u | 125\% | - |
| 87035040 | --- | Three-wheeled vehicles | u | 125\% | - |
| 87035090 | --- | Other | u | 125\% | - |
| 870360 |  | Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: |  |  |  |
| 87036010 | --- | Vehicles principally designed for transport of more than seven persons, including driver | u | 125\% | - |
| 87036020 | --- | Specialised transport vehicles such as ambulances, prison vans and the like | u | 125\% | - |
| 87036030 | --- | Motor cars | u | 125\% | - |
| 87036040 | --- | Three-wheeled vehicles | u | 125\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 87036090 | --- Other | u | 125\% | - |
| 870370 | - Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: |  |  |  |
| 87037010 | --- Vehicles principally designed for transport of more than seven persons, including driver | u | 125\% | - |
| 87037020 | --- Specialised transport vehicles such as ambulances, prison vans and the like | u | 125\% | - |
| 87037030 | Motor cars | u | 125\% | - |
| 87037040 | --- Three-wheeled vehicles | u | 125\% | - |
| 87037090 | --- Other | u | 125\% | - |
| 870380 | - Other vehicles, with only electric motor for propulsion: |  |  |  |
| 87038010 | --- Vehicles principally designed for transport of more than seven persons, including driver | u | 125\% | - |
| 87038020 | --- Specialised transport vehicles such as ambulances, prison vans and the like | u | 125\% | - |
| 87038030 | Motor cars | u | 125\% | - |
| 87038040 | Three-wheeled vehicles | u | 125\% | - |
| 87038090 | --- Other | u | 125\% | - |
| 87039000 | Other | u | 125\% | - |
| 8704 | Motor vehicles for the transport of goods |  |  |  |
| 870410 | - Dumpers designed for off-highway use : |  |  |  |
| 87041010 | --- With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes | u | 40\% | - |
|  | - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel): |  |  |  |
| 87042100 | -- g.v.w. not exceeding 5 tonnes | u | 40\% | - |
| 87042200 | -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes: | u | 40\% | - |
| 87042300 | -- g.v.w. exceeding 20 tonnes | u | 40\% | - |
|  | - Other, with only spark-ignition internal combustion piston engine: |  |  |  |
| 87043100 | -- g.v.w. not exceeding 5 tonnes | u | 40\% | - |
| 87043200 | -- g.v.w. exceeding 5 tonnes | u | 40\% | - |
|  | - Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion |  |  |  |
| 87044100 | -- g.v.w. not exceeding 5 tonnes | u | 40\% | - |
| 87044200 | -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes | u | 40\% | - |



| 87079000 | - | Other | u | 15\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 8708 |  | Parts and accessories of the motor vehicles of headings 8701 to 8705 |  |  |  |
| 870810 | - | Bumpers and parts thereof : |  |  |  |
| 87081010 | --- | For tractors | kg. | 15\% | - |
| 87081090 | - | Other <br> Other parts and accessories of bodies (including cabs) : | kg. | 15\% | - |
| 87082100 | -- | Safety seat belts | u | 15\% | - |
| 87082200 | -- | Front windscreens (windshields), rear windows and other windows specified in Sub-heading Note 1 to this Chapter | kg. | 15\% | - |
| 87082900 | -- | Other | kg. | 15\% | - |
| 87083000 | - | Brakes and servo-brakes; parts thereof | kg. | 15\% | - |
| 87084000 | - | Gear boxes and parts thereof | kg. | 15\% | - |
| 87085000 | - | Drive-axles with differential, whether or not provided with other transmission components, non-driving axles; parts thereof | kg. | 15\% | - |
| 87087000 | - | Road wheels and parts and accessories thereof | kg. | 15\% | - |
| 87088000 |  | Suspension systems and parts thereof (including shock absorbers) Other parts and accessories: | kg. | 15\% | - |
| 87089100 | -- | Radiators and parts thereof | kg. | 15\% | - |
| 87089200 | -- | Silencers (mufflers) and exhaust pipes; parts thereof | kg. | 15\% | - |
| 87089300 | -- | Clutches and parts thereof | kg. | 15\% | - |
| 87089400 | -- | Steering wheels, steering columns and steering boxes; parts thereof | kg. | 15\% | - |
| 87089500 | -- | Safety airbags with inflater system; parts thereof | $\mathrm{kg} .$ | 15\% | - |
| 87089900 |  | Other | kg. | 15\% | - |
| 8709 |  | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE transport of goods; tractors of the type used on railway station platforms; parts OF THE FOREGOING VEHICLES |  |  |  |
|  | - | Vehicles : |  |  |  |
| 87091100 | -- | Electrical | u | 10\% | - |
| 87091900 | -- | Other | u | 10\% | - |
| 87099000 | - | Parts | kg. | 10\% | - |
| 87100000 |  | Tanks and other armoured fighting vehicles, MOTO RISED, WHETH ER OR NOT FITTED WITH weapons, and parts of such vehicles | kg. | Free | - |

## 8711

Motorcycles (including mopeds) and cycles
FITTED WITH AN AUXILIARY MOTOR, WITH OR
WITHOUT SIDE-CARS;
871110

- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:

| 87111010 | --- | Mopeds | u | 100\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 87111020 | --- | Motorised cycles | u | 100\% | - |
| 87111090 | --- | Other | u | 100\% | - |
| 871120 | -- | With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc : <br> Scooters : |  |  |  |
| 87112011 | -- | Of cylinder capacity not exceeding 75 cc | u | 100\% | - |
| 87112019 | -- | Other | u | 100\% | - |
|  | --- | Motor cycles : |  |  |  |
| 87112021 | ---- | Of cylinder capacity not exceeding 75 cc | u | 100\% | - |
| 87112029 | ---- | Other | u | 100\% | - |
|  | --- | Mopeds : |  |  |  |
| 87112031 | ---- | Of cylinder capacity not exceeding 75 cc | u | 100\% | - |
| 87112039 | ---- | Other | u | 100\% | - |
|  | --- | Other |  |  |  |
| 87112091 | ---- | Of cylinder capacity not exceeding 75 cc | u | 100\% | - |
| 87112099 | ---- | Other | u | 100\% | - |
| 871130 |  | With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc : |  |  |  |
| 87113010 | --- | Scooters | u | 100\% | - |
| 87113020 | --- | Motor-cycles | u | 100\% | - |
| 87113090 | --- | Other | u | 100\% | - |
| 871140 |  | With internal combustion piston engine of a cylinder capacity exceeding500 cc but not exceeding 800 cc : |  |  |  |
| 87114010 | --- | Motor-cycles | u | 100\% | - |
| 87114090 | --- | Other | u | 100\% | - |
| 87115000 | - | With internal combustion piston engine of a cylinder capacity exceeding 800 cc | u | 100\% | - |
| 871160 | - | With electric motor for propulsion: |  |  |  |
| 87116010 | --- | Motor cycles | u | 100\% | - |
| 87116020 | --- | Scooters | u | 100\% | - |
| 87116030 | --- | Mopeds | u | 100\% | - |
| 87116090 | --- | Others | u | 100\% | - |
| 871190 | - | Other: |  |  |  |
| 87119010 | --- | Side cars | u | 100\% | - |
| 87119090 | --- | Other | u | 100\% | - |
| 8712 |  | Bicycles and other cycles (including delivery tricycles), not motorised |  |  |  |
| 871200 | - | Bicycles and other cycles (including delivery tricycles), not motorised : |  |  |  |
| 87120010 | --- | Bicycles | u | 30\% | - |
| 87120090 | --- | Other | u | 10\% | - |
| 8713 |  | CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED |  |  |  |
| 871310 | - | Not mechanically propelled : |  |  |  |
| 87131010 | --- | Wheel chairs for invalid | u | 10\% | - |
| 87131090 | --- | Other | u | 10\% | - |




## Chapter 88 <br> Aircraft, spacecraft, and parts thereof

Note:

1. For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 8801 , designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 9503).

## Sub-heading Notes:

1. For the purposes of sub-headings 880211 to 880240 , 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.
2. For the purposes of sub-headings 880621 to 880624 and 880691 to 880694 , the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Prefer ential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 8801 | Balloons and Dirigibles, Gliders, Hand Gliders and other non-powered aircraft |  |  |  |
| 880100 | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft: |  |  |  |
| 88010010 | --- Gliders and hang gliders | u | 10\% | - |
| 88010020 | Balloons | u | 10\% | - |
| 88010090 | --- Other | u | 10\% | - |
| 8802 | OTHER AIRCRAFT, EXCEPT UNMANNED AIRCRAFT OF HEADING 88.06 (FOR EXAMPLE, HELICOPTERS, aeroplanes), SPaCECRAFT (INCLUDING SATELLITES) and suborbital and spacecraft launch vehicles <br> - Helicopters : |  |  |  |
| 88021100 | -- Of an unladen weight not exceeding 2,000 kg. | u | 10\% | - |
| 88021200 | -- Of an unladen weight exceeding $2,000 \mathrm{~kg}$. | u | 10\% | - |
| 88022000 | - Aeroplanes and other aircraft, of an unladen weight not exceeding $2,000 \mathrm{~kg}$. | u | 3\% | - |
| 88023000 | - Aeroplanes and other aircraft, of an unladen weight exceeding $2,000 \mathrm{~kg}$. but not exceeding $15,000 \mathrm{~kg}$. | u | 3\% | - |
| 88024000 | - Aeroplanes and other aircraft, of an unladen | u | 3\% | - |

weight exceeding $15,000 \mathrm{~kg}$.

| 88026000 | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | u | 10\% | - |
| :---: | :---: | :---: | :---: | :---: |
| 8803 | OMITTED |  |  |  |
| 8804 | Parachutes (including dirigible parachutes and Paragliders) and rotochutes; parts thereof and aCcessories thereto |  |  |  |
| 880400 | - Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto : |  |  |  |
| 88040010 | --- Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof | u | 10\% | - |
| 88040020 | --- Rotochutes; parts and accessories thereof | u | 10\% | - |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles |  |  |  |
| 880510 | - Aircraft launching gear and parts thereof; deck arrestor or similar gear and parts thereof |  |  |  |
| 88051010 | Aircraft launching gear | u | 10\% | - |
| 88051020 | Deck arrestor or similar gear | u | 10\% | - |
| 88051030 | --- Part of aircraft launching gear and deckarrestor or similar gear <br> - Ground flying trainers and parts thereof : | u | 10\% | - |
| 88052100 | -- Air combat simulators and parts thereof | u | 10\% | - |
| 88052900 | Other | u | 10\% | - |
| 8806 | UNMANNED AIRCRAFT |  |  |  |
| 88061000 | - Designed for the carriage of passengers <br> - Other, for remote-controlled flight only: | u | 10\% | - |
| 88062100 | -- With maximum take-off weight not more than 250 g | u | 10\% | - |
| 88062200 | -- With maximum take-off weight more than 250 g but not more than 7 kg | u | 10\% | - |
| 88062300 | -- With maximum take-off weight more than 7 kg but not more than 25 kg | u | 10\% | - |
| 88062400 | -- With maximum take-off weight more than 25 kg but not more than 150 kg | u | 10\% | - |
| 88062900 | -- Other | u | 10\% |  |
|  | - Other: |  |  |  |
| 88069100 | -- With maximum take-off weight not more than 250 g | u | 10\% | - |
| 88069200 | -- With maximum take-off weight more than 250 g but not more than 7 kg | u | 10\% | - |
| 88069300 | -- With maximum take-off weight more than 7 kg but not more than 25 kg | u | 10\% | - |
| 88069400 | -- With maximum take-off weight more than 25 kg but not more than 150 kg | u | 10\% | - |
| 88069900 | -- Other | u | 10\% | - |

## PARTS OF GOODS OF HEADING 8801, 8802 OR 8806

| $88071000-$ | Propellers and rotors and parts thereof | kg. | $3 \%$ |  |
| :--- | :--- | :--- | :--- | :--- |
| $88072000-$ | Under-carriages and parts thereof | kg. | $3 \%$ | - |
| $88073000-$ | Other parts of airplanes, helicopters or unmanned <br> aircraft <br> Other | kg. | $3 \%$ | - |
| $88079000-$ | $10 \%$ |  |  |  |

## Chapter 89

## Ships, boats and floating structures

Note :
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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 8901 | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods |  |  |  |
| 890110 | - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds : |  |  |  |
| 89011010 | --- Ships | u | 10\% | - |
| 89011020 | --- Launches | u | 10\% | - |
| 89011030 | --- Boats | u | 10\% | - |
| 89011040 | --- Barges | u | 10\% | - |
| 89011090 | --- Other | u | 10\% | - |
| 89012000 | - Tankers | u | 10\% | - |
| 89013000 | - Refrigerated vessels, other than those of Sub-heading 890120 | u | 10\% | - |
| 89019000 | - Other vessels for transport of the goods and other vessels for the transport of both persons and goods | u | 10\% | - |
| 8902 | Fishing vessels; factory ships and other vessels FOR PROCESSING OR PRESERVING FISHERY PRODUCTS |  |  |  |
| 890200 | - Fishing vessels; factory ships and other vessels for processing or preserving fishery products : |  |  |  |
| 89020010 | --- Trawlers and other fishing vessels | u | 10\% | - |
| 89020090 | --- Other | u | 10\% | - |
| 8903 | Yachts and other vessels for pleasure or sports; rowing boats and canoes |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | - Inflatable (including rigid hull inflatable) boats: |  |  |  |
| 89031100 | -- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg | u | 25\% | - |
| 89031200 | -- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg | u | 25\% | - |
| 89031900 | -- Other <br> - Sailboats, other than inflatable, with or without auxiliary motor: | u | 25\% | - |
| 89032100 | -- Of a length not exceeding 7.5 m | u | 25\% | - |
| 89032200 | -- Of a length exceeding 7.5 m but not exceeding 24 m | u | 25\% | - |
| 89032300 | -- Of a length exceeding 24 m <br> - Motorboats, other than inflatable, not including outboard motorboats |  |  |  |
| 89033100 | -- Of a length not exceeding 7.5 m | u | 25\% | - |
| 89033200 | -- Of a length exceeding 7.5 m but not exceeding 24 m | u | 25\% | - |
| 89033300 | -- Of a length exceeding 24 m <br> - Other: | u | 25\% | - |
| 89039300 | -- Of a length not exceeding 7.5 m | u | 25\% | - |
| 89039900 | -- Other | u | 25\% | - |
| 89040000 | Tugs and pusher craft | u | 10\% | - |
| 8905 | Light-vessels, fire-floats, dredgers, floating CRANES, AND OTHER VESSELS THE NAVIGABLITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRLLLNG OR PRODUCTION PLATFORMS |  |  |  |
| 89051000 | - Dredgers | u | 10\% | - |
| 89052000 | - Floating or submersible drilling or production platforms | u | 10\% | - |
| 890590 | - Other: |  |  |  |
| 89059010 | --- Floating docks | u | 10\% | - |
| 89059090 | --- Other | u | 10\% | - |
| 8906 | Other vessels, including warships and lifeboats OTHER THAN ROWING bOATS |  |  |  |
| 89061000 | - Warships | u | 10\% | - |
| 89069000 | - Other | u | 10\% | - |
| 8907 | Other floating structures ( for example, rafts, tanks, COFFER-dams, landing-Stages, buovs and beacons) |  |  |  |
| 89071000 | - Inflatable rafts | u | 10\% | - |
| 89079000 | - Other | u | 10\% | - |
| 89080000 | Vessels and other floating structures for breaking up | u | 10\% | - |

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

Chapter 90<br>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

## Notes :

1. This Chapter does not cover :
(a) articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4205) or 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); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 9021;
(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 paperboard cutting machines of all kinds (heading 8441 ); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, 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 appliance of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor 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;
(1) monopods, bipods, tripods and similar articles, of heading 9620;
(m) capacity measures, which are to be classified according to their constituent material; or
(n) 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 of 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 sight 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 purpose of heading 9021, the expression "orthopaedic appliances" means appliances for:
(i) preventing or correcting bodily deformities; or
(ii) supporting or holding parts of the body following an illness, operation or injury. Orthopedic 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Prefer ential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, ungounted, other than such elements of glass not optically worked |  |  |  |
| 90011000 | - Optical fibres, optical fibres bundles and cables | kg. | 15\% | - |
| 90012000 | - Sheets and plates of polarising material | kg. | 10\% | - |
| 90013000 | - Contact lenses | u | 10\% | - |
| 900140 | - Spectacle lenses of glass : |  |  |  |
| 90014010 | --- Polarised glass | u | 10\% | - |
| 90014090 | - Other | u | 10\% | - |
| 90015000 | - Spectacle lenses of other materials | u | 10\% | - |
| 900190 | - Other : |  |  |  |
| 90019010 | --- Optical calcite crystal | kg. | 10\% | - |
| 90019090 | --- Other | kg. | 10\% | - |
| 9002 | 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 <br> Objective lenses : |  |  |  |
| 90021100 | -- For cameras, projectors or photographic enlargers or reducers | u | 10\% | - |
| 90021900 | -- Other | u | 10\% | - |
| 90022000 | - Filters | u | 10\% | - |
| 90029000 | Other | u | 10\% | - |
| 9003 | Frames and mountings for spectacles, goggles or the like, and parts thereof <br> - Frames and mountings : |  |  |  |
| 90031100 | -- Of plastics | u | 10\% | - |
| 90031900 | -- Of other materials | u | 10\% | - |
| 90039000 | - Parts | kg. | 10\% | - |
| 9004 | Spectacles, gogGles and the like, corrective, PROTECTIVE OR OTHER |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | - Photographic flashlight apparatus and flashbulbs: |  |  |  |
| 90066100 | -- Discharge lamp ("electronic") flashlight apparatus | u | 10\% | - |
| 90066900 | -- Other <br> - Parts and accessories: | u | 10\% | - |
| 90069100 | -- For cameras | kg. | 10\% | - |
| 90069900 | -- Other | kg. | 10\% | - |
| 9007 | Cinematographic cameras and projectors, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS |  |  |  |
| 900710 | - Cameras : |  |  |  |
| 90071010 | --- For film of less than 16 mm | u | 10\% | - |
| 90071090 | --- Other | u | 10\% | - |
| 900720 | - Projectors : |  |  |  |
| 90072010 | --- For film of less than 16 mm width | u | 10\% | - |
| 90072090 | --- Other <br> - Parts and accessories : | u | 10\% | - |
| 90079100 | -- For cameras | kg. | 10\% | - |
| 90079200 | -- For projectors | kg. | 10\% | - |
| 9008 | IMAGE PROJECTORS, OTHER CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN |  |  |  |
| 900850 | - Projectors, enlargers and reducers: |  |  |  |
| 90085010 | - - Slide projectors | u | 10\% | - |
| 90085020 | - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies | u | $10 \%$ | - |
| 90085030 | - - Other image projectors | u | $10 \%$ | - |
| 90085040 | - - - Photographic (other than Cinematographic) enlargers and reducers | u | 10\% | - |
| 90089000 | - Parts and accessories | kg. | 10\% | - |
| 9009 | Omitted |  |  |  |
| 9010 | APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS |  |  |  |
| 90101000 | - Apparatus and equipment for automatically | u | 7.5\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 90105000 | developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper <br> - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | u | 7.5\% | - |
| $\begin{aligned} & 90106000 \\ & 90109000 \end{aligned}$ | - Projection screens <br> - Parts and accessories | $\begin{gathered} \mathrm{u} \\ \mathrm{~kg} . \end{gathered}$ | $\begin{gathered} 10 \% \\ 7.5 \% \end{gathered}$ | - |
| 9011 | COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICRO-GRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION |  |  |  |
| 90111000 | - Stereoscopic microscopes | u | 7.5\% | - |
| 90112000 | - Other microscopes, for photomicrography, cinephotomicrography or microprojection | u | 7.5\% | - |
| 90118000 | - Other microscopes | u | 7.5\% | - |
| 90119000 | - Parts and accessories | kg. | 7.5\% | - |
| 9012 | Microscopes other than optical microscopes; diffraction apparatus |  |  |  |
| 901210 | - Microscopes other than optical microscopes; diffraction apparatus: |  |  |  |
| 90121010 | --- Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | u | 7.5\% | - |
| 90121090 | --- Other | u | 7.5\% | - |
| 90129000 | - Parts and accessories | kg. | 7.5\% | - |
| 9013 | LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER |  |  |  |
| 901310 | - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI : |  |  |  |
| 90131010 | --- Telescopic sights for fitting to arms | u | 10\% | - |
| 90131020 | --- Periscopes | u | 7.5\% | - |
| 90131090 | --- Other | u | 7.5\% | - |
| 90132000 | - Lasers, other than laser diodes | u | 7.5\% | - |
| 90138000 | - Other devices, appliances and instruments | u | 7.5\% | - |
| 90139000 | - Parts and accessories | u | 7.5\% | - |


| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 9014 |  | DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL |  |  |  |
|  |  | INSTRUMENTS AND APPLIANCES |  |  |  |
| 90141000 | - | Direction finding compasses | u | 7.5\% | - |
| 90142000 |  | Instruments and appliances for aeronautical or space navigation (other than compasses) | u | 7.5\% | - |
| 901480 | - | Other instruments and appliances : |  |  |  |
| 90148010 | --- | Echo sounding instrument | u | 7.5\% | - |
| 90148020 | --- | Sextants | u | 7.5\% | - |
| 90148090 | --- | Other | u | 7.5\% | - |
| 90149000 | - | Parts and accessories | kg. | 7.5\% | - |
| 9015 |  | Surveying (including photogrammetrical |  |  |  |
|  |  | SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; |  |  |  |
|  |  | RANGEFINDERS |  |  |  |
| 90151000 | - | Rangefinders | u | 7.5\% | - |
| 90152000 | - | Theodolities and tachymeters (tacheometers) | u | 7.5\% | - |
| 901530 | - | Levels : |  |  |  |
| 90153010 |  | Dumpy levels or engineer's levels or builder's levels (not automatic) and quick set levels with or without horizontal circles | u | 7.5\% | - |
| 90153090 | --- | Other | u | 7.5\% | - |
| 90154000 | - | Photogrammetrical surveying instruments and appliances | u | 7.5\% | - |
| 901580 | - | Other instruments and appliances: |  |  |  |
| 90158010 | --- | Hydrographic instruments | u | 7.5\% | - |
| 90158020 | --- | Meteorological instruments | u | 7.5\% | - |
| 90158030 | --- | Geophysical instruments | u | 7.5\% | - |
| 90158090 | --- | Other | u | 7.5\% | - |
| 90159000 | - | Parts and accessories | kg. | 7.5\% | - |
| 9016 |  | Balances of a Sensitivity of 5 cg or |  |  |  |
|  |  | BETTER, WITH OR WITHOUT WEIGHTS |  |  |  |
| 901600 |  | Balances of a sensitivity of 5 cg or better, with or without weights : |  |  |  |
| 90160010 | --- | Electric balances | u | 10\% | - |
| 90160020 | --- | Other balances | u | 10\% | - |
| 90160090 | --- | Parts | kg. | 10\% | - |






| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 90229030 | --- Radiation beam delivery units | u | 10\% | - |
| 90229040 | --- X-ray examination or treatment table, chairs and the like | u | 10\% | - |
| 90229090 | Other | kg. | 10\% | - |
| 9023 | Instruments, apparatus and models, designed for demonstrational purposes (for example, in EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES |  |  |  |
| 902300 | - Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses: |  |  |  |
| 90230010 | --- Teaching aids | u | 10\% |  |
| 90230090 | --- Other | u | 10\% | - |
| 9024 | Machines and appliances for testing the hardness, strength, COMPressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) |  |  |  |
| 90241000 | - Machines and appliances for testing metals | u | 7.5\% | - |
| 902480 | - Other machines and appliances : |  |  |  |
| 90248010 | --- For testing textiles, paper and paperboard <br> --- Other : | u | 7.5\% | - |
| 90248091 | ---- For testing hardness | u | 7.5\% | - |
| 90248099 | ---- Other | u | 7.5\% | - |
| 90249000 | - Parts and accessories | kg. | 7.5\% | - |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hYGROMETERS AND PSYCHROMETERS, RECORDING OR not, and any combination of these instruments Thermometers and pyrometers, not combined with other instruments : |  |  |  |
| 902511 | -- Liquid-filled, for direct reading : |  |  |  |
| 90251110 | --- Clinical thermometers | u | 10\% | - |
| 90251190 | --- Other | u | 7.5\% | - |
| 902519 | -- Other : |  |  |  |
| 90251910 | --- Digital thermometers | u | 10\% | - |
| 90251920 | --- Pyrometers | u | 7.5\% | - |
| 90251990 | --- Other | u | 7.5\% | - |
| 902580 | - Other instruments |  |  |  |
| 90258010 | --- Hydrometers and similar floating instruments | u | 7.5\% | - |
| 90258020 | --- Barometers, not combined with other instruments | u | 7.5\% | - |
| 90258030 | --- Lactometer | u | 7.5\% | - |



| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 90278920 | --- | Calorimeters | u | Free | - |
| 90278930 |  | Instruments and apparatus for measuring the surface or interfocial tension of liquids | u | Free | - |
| 90278990 | --- | Other | u | Free | - |
| 902790 | - | Microtomes: parts and accessories: |  |  |  |
| 90279010 |  | Microtomes, including parts and accessories thereof | kg. | 7.5\% | - |
| 90279020 |  | Printed circuit assemblies for te goods of subheading 902780 | kg. | 7.5\% | - |
| 90279090 | --- | Other | kg. | 7.5\% | - |
| 9028 |  | GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION |  |  |  |
|  |  | METERS, INCLUDING CALIBRATING METERS THEREFOR |  |  |  |
| 90281000 | - | Gas meters | u | 7.5\% | - |
| 90282000 | - | Liquid meters | u | 7.5\% | - |
| 902830 | - | Electricity meters : |  |  |  |
| 90283010 | -- | For alternating current | u | 15\% | - |
| 90283090 | --- | Other | u | 15\% | - |
| 902890 | - | Parts and accessories: |  |  |  |
| 90289010 |  | For electricity meters | kg. | 10\% | - |
| 90289090 | --- | Other | kg. | 7.5\% | - |
| 9029 |  | Revolution counters, production counters, taximeters, mileometers, pedometers and the LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER than those of heading 9014 or 9015; STROBOSCOPES |  |  |  |
| 902910 |  | Revolution counters, production counters, taximeters, mileometers, pedometers and the like : |  |  |  |
| 90291010 | --- | Taximeters | u | 10\% | - |
| 90291090 | --- | Other | u | 7.5\% | - |
| 902920 | - | Speed indicators and tachometers; stroboscopes : |  |  |  |
| 90292010 | --- | Tachometers, non-electrical | u | 7.5\% | - |
| 90292020 | --- | Speedometers, non-electrical | u | 7.5\% | - |
| 90292030 | --- | Stroboscopes | u | 7.5\% | - |
| 90292090 | --- | Other | u | 7.5\% | - |
| 90299000 | - | Parts and accessories | kg. | 7.5\% | - |

9030 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 ionising
RADIATIONS


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
|  | instruments and apparatus |  |  |  |
| 903210 | Thermostats |  |  |  |
| 90321010 | --- For refrigerating and air-conditioning appliances and machinery | u | 7.5\% | - |
| 90321090 | --- Other | u | 7.5\% | - |
| 903220 | - Manostats : |  |  |  |
| 90322010 | --- For refrigerating and air-conditioning appliances and machinery | u | 7.5\% | - |
| 90322090 | --- Other | u | 7.5\% | - |
|  | - Other instruments and apparatus : |  |  |  |
| 90328100 | -- Hydraulic or pneumatic | u | 7.5\% | - |
| 903289 | -- Other : |  |  |  |
| 90328910 | --- Electronic automatic regulators | u | 15\% | - |
| 90328990 | --- Other | u | 15\% | - |
| 90329000 | - Parts and accessories | kg. | 15\% | - |
| 90330000 | Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90 | kg. | 7.5\% | - |

## 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 7131 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 heading 8482 , as the case may be);
(e) articles of heading 8412 constructed to work without an escapement;
(f) ball bearings (heading 8482);
(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 hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Prefer ential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 9101 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal <br> Wrist-watches, electrically operated whether or not incorporating a stop-watch facility : |  |  |  |



| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 9105 | Other clocks <br> - Alarm clocks: |  |  |  |
| 91051100 | -- Electrically operated | u | 20\% | - |
| 91051900 | -- Other | u | 20\% | - |
|  | Wall clocks : |  |  |  |
| 91052100 | -- Electrically operated | u | 20\% | - |
| 91052900 | -- Other | u | 20\% | - |
|  | - Other: |  |  |  |
| 91059100 | -- Battery, accumulator or mains powered | u | 20\% | - |
| 910599 | -- Other : |  |  |  |
| 91059910 | --- Time pieces | u | 20\% | - |
| 91059990 | --- Other | u | 20\% | - |
| 9106 | 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) |  |  |  |
| 91061000 | - Time-registers; time-recorders | u | 10\% | - |
| 91069000 | Other | u | 10\% | - |
| 91070000 | Time switches with clock or watch movement OR WITH SYNCHRONOUS MOTOR | u | 10\% | - |
| 9108 | Watch movements, complete and assembled <br> - Electrically operated: |  |  |  |
| 91081100 | -- With mechanical display only or with a device to which a mechanical display can be incorporated | u | 10\% | - |
| 91081200 | -- With opto-electronic display only | u | 10\% | - |
| 91081900 | -- Other | u | 10\% | - |
| 91082000 | - With automatic winding | u | 10\% | - |
| 91089000 | Other | u | 10\% | - |
| 9109 | Clock movements, Complete and assembled |  |  |  |
| 910910 | - Electrically operated: |  |  |  |
| 91091010 | - Of alarm clocks | u | 10\% | - |
| 91091090 | Other | u | 10\% | - |
| 91099000 | - Other | u | 10\% | - |
| 9110 | Complete watch or clock movements, unassembled OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE Watch or clock movements, assembled; rough Watch or clock movements <br> - Of watches : |  |  |  |



## 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 monopods, bipods, tripods and similar articles (heading 9620); 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.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 9201 | Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments |  |  |  |
| 92011000 | - Upright pianos | u | 10\% | - |
| 92012000 | - Grand pianos | u | 10\% | - |
| 92019000 | - Other | u | 10\% | - |
| 9202 | Other string musical instruments (for example, gUITARS, VIOLINS, HARPS) |  |  |  |
| 92021000 | - Played with a bow | u | 10\% | - |
| 92029000 | - Other | u | 10\% | - |
| 9203 | Omitted |  |  |  |
| 9204 | Omitted |  |  |  |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 9205 | Wind Musical Instruments (For Example, Keyboard Pipe Organs, Accordions, Clarinets, Trumpets, Bagpipes) Other than fairground Organs and \|Mechanical Street Organs |  |  |  |
| 92051000 | Brass-wind instruments | u | 10\% | - |
| 920590 | - Other: |  |  |  |
| 92059010 | --- Flutes | u | 10\% | - |
| 92059020 | --- Clarinets | u | 10\% | - |
| 92059090 | --- Other | u | 10\% | - |
| 92060000 | Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas) | u | 10\% | - |
| 9207 | Musical instruments, the sound of which is produced, or must be amplified, electrically (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS) |  |  |  |
| 92071000 | - Keyboard instruments, other than accordions | u | 10\% | - |
| 92079000 | Other | u | 10\% | - |
| 9208 | 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 |  |  |  |
| 92081000 | Musical boxes | u | 10\% | - |
| 92089000 | Other | u | 10\% | - |
| 9209 | 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 |  |  |  |
| 92093000 | - Musical instrument strings <br> - Other: | kg. | 10\% | - |
| 92099100 | -- Parts and accessories for pianos | kg. | 10\% | - |
| 92099200 | -- Parts and accessories for the musical instruments of heading 9202 | kg. | 10\% | - |
| 92099400 | -- Parts and accessories for the musical instruments of heading 9207 | kg. | 10\% | - |
| 92099900 | -- Other | kg. | 10\% | - |

## SECTION XIX <br> 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 .

| Tariff Item | Description of goods |  | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) |  | (2) |  | (3) | (4) | (5) |
| 9301 |  | Military weapons, other than revolvers, pistols and the arms of heading |  |  |  |
| 930110 | - | Artillery weapons (for example, guns, howitzers and mortars): |  |  |  |
| 93011010 | --- | Self propelled | u | 10\% | - |
| 93011090 | - | Other | u | 10\% | - |
| 93012000 | - | Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors | u | 10\% | - |
| 93019000 | - | Other | u | 10\% | - |
| 93020000 |  | Revolvers and pistols, other than those of heading 9303 or 9304 | u | 10\% | - |


| (1) | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 9303 | 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, linethrowing guns) |  |  |  |
| 93031000 | - Muzzle-loading firearms | u | 10\% | - |
| 93032000 | - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles | u | 10\% | - |
| 93033000 | - Other sporting, hunting or target-shooting rifles | u | 10\% | - |
| 93039000 | - Other | u | 10\% | - |
| 93040000 | Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307 | u | 10\% | - |
| 9305 | Parts and accessories of articles of headings 9301 то 9304 |  |  |  |
| 93051000 | - Of revolvers or pistols | kg. | 10\% | - |
| 930520 | - Of shotguns or rifles of heading 9303: |  |  |  |
| 93052010 | --- Shotgun barrels | kg. | 10\% | - |
| 93052090 | --- Other <br> - Other: | kg. | 10\% | - |
| 93059100 | -- Of military weapons of heading 9301 | kg. | 10\% | - |
| 93059900 | -- Other | kg. | 10\% | - |
| 9306 | 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 <br> Shotgun cartridges and parts thereof; air gun pellets: |  |  |  |
| 93062100 | -- Cartridges | kg. | 10\% | - |
| 93062900 | -- Other | kg. | 10\% | - |
| 93063000 | - Other cartridges and parts thereof | u | 10\% | - |
| 93069000 | - Other | u | 10\% | - |
| 93070000 | Swords, Cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor | u | 10\% | - |

## SECTION XX

## MISCELLANEOUS MANUFACTURED ARTICLES

## Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like; prefabricated building

## 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 (swingmirrors)] 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 light sources and parts thereof Chapter 85;
(g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 or 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);
(l) toy furniture or toy, luminaires and lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than lightings strings) such as Chinese lanterns (heading 9505) or.
(m) monopods, bipods, tripods and similar articles (heading 9620).
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 above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
(b) seats and beds.
3. (A) In headings 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),

## SECTION-XX

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.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 9401 | Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof |  |  |  |
| 94011000 | Seats of a kind used for aircraft | u | 25\% | - |
| 94012000 | Seats of a kind used for motor vehicles | u | 25\% | - |
| 94013100 | - Swivel seats and variable height adjustment. <br> - - Of wood | u | 25\% | - |
| 94013900 | - - Other <br> - Seats other than garden seats or camping equipment, convertible into beds. | u | 25\% | - |
| 94014100 | -- Of wood | u | 25\% | - |
| 94014900 | -- Other <br> - Seats of cane, osier, bamboo or similar materials: | u | 25\% | - |
| 94015200 | -- Of bamboo | u | 25\% | - |
| 94015300 | -- Of rattan | u | 25\% | - |
| 94015900 | -- Other <br> - Other seats, with wooden frames : | u | 25\% | - |
| 94016100 | -- Upholstered | u | 25\% | - |
| 94016900 | -- Other <br> - Other seats, with metal frames : | u | 25\% | - |
| 94017100 | -- Upholstered | u | 25\% | - |
| 94017900 | -- Other | u | 25\% | - |
| 94018000 | - Other seats <br> - Parts: | u | 25\% | - |
| 94019100 | -- Of wood | kg. | 25\% | - |
| 94019900 | -- Other | kg. | 25\% | - |



| 94042190 | --- | Of plastic | u | 25\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 940429 | -- | Of other materials : |  |  |  |
| 94042910 | --- | Spring interior | u | 25\% | - |
| 94042920 | --- | Of Rubberised coir with or without combination of other materials, whether or not with metallicsprings. | u | 25\% | - |
| 94042990 | --- | other | u | 25\% | - |
| 940430 |  | Sleeping bags |  |  |  |
| 94043010 | --- | Filled with feathers or down | u | 25\% | - |
| 94043090 | --- | Other | u | 25\% | - |
| 940440 |  | Quilts, bedspreads, eiderdowns and duvets (comforters): |  |  |  |
| 94044010 | --- | Quilts | u | 25\% | - |
| 94044020 | --- | Bedspreads | u | 25\% | - |
| 94044030 | --- | Eiderdowns | u | 25\% | - |
| 94044040 | --- | Duvets (comforters) | u | 25\% | - |
| 94049000 | - | Other | kg. | 25\% |  |
| 9405 |  | Luminaires 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 <br> Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: |  |  |  |
| 94051100 |  | Designed for use solely with light-emitting diode (LED) light sources | u | 25\% | - |
| 94051900 | -- | Other <br> Electric table, desk, bedside or floor-standing luminaires: | u | 25\% | - |
| 94052100 | -- | Designed for use solely with light-emitting diode (LED) light sources | u | 25\% | - |
| 94052900 | -- | Other Lighting strings of a kind used for Christmas trees: | u | 25\% | - |
| 94053100 | -- | Designed for use solely with light-emitting diode (LED) light sources | u | 25\% | - |
| 94053900 | -- | Other <br> Other electric luminaires and lighting fittings: | u | 25\% | - |
| 94054100 | -- | Photovoltaic, designed for use solely with lightemitting diode (LED) light sources | u | 25\% | - |
| 94054200 | -- | Other, designed for use solely with light-emitting diode (LED) light sources | u | 25\% | - |
| 94054900 | -- | Other | u | 25\% | - |
| 94055000 |  | Non-electrical luminaires and lighting fittings <br> Illuminated signs, illuminated name-plates and the like: | u | 25\% | - |
| 94056100 |  | Designed for use solely with light-emitting diode (LED) light sources | u | 25\% | - |


| 94056900 | -- | Other | u | 25\% | - |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | - | Parts: |  |  |  |
| 94059100 | -- | Of glass | kg. | 25\% | - |
| 94059200 | -- | Of plastics | kg. | 25\% | - |
| 94059900 | -- | Other | kg. | 25\% | - |
| 9406 |  | Prefabricated buildings |  |  |  |
| 940610 | - | Of wood: |  |  |  |
| 94061010 | --- | Green-houses | u | 10\% | - |
| 94061020 | --- | For cold storage | u | 10\% | - |
| 94061030 | --- | Silos for storing ensilage | u | 10\% | - |
| 94061090 | --- | Other | u | 10\% | - |
| 94062000 | - | Modular building units, of steel | u | 10\% | - |
| 940690 | - | Other: |  |  |  |
| 94069010 | -- | Green-houses | u | 10\% | - |
| 94069020 | --- | For cold storage | u | 10\% | - |
| 94069030 | --- | Silos for storing ensilage | u | 10\% | - |
| 94069090 | --- | Other | u | 10\% | - |

## 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) fancy dress of textiles, of Chapter 61 or 62 ; sports clothing and special articles of apparel of textiles, of Chapter 61or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
(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), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);
(n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
(o) children's bicycles (heading 8712);
(p) unmanned aircraft (heading 8806);
(q) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
(r) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
(s) decoy calls or whistles (heading 9208);
(t) arms or other articles of Chapter 93;
(u) Lighting strings of all kinds (heading 9405);
(v) monopods, bipods, tripods and similar articles (heading 9620);
(w) racket strings, tents or other camping goods, or gloves, mittens and mitts (Classified according to the constituent material); or
(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table lines, 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 reconstructed ), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1, 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 rule 3 (b) of the General rules for Interpretation of this schedule, 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 appro-priate heading).
6. For the purposes of heading 9508 :
(a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
(b) The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
(c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 9504.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

## SUB-HEADING NOTE

Sub-heading 950450 covers :
(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or
(b) Video game machines having a self-contained video screen, whether or not portable.

This sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 950430 ).

| Tariff Item | Description of goods |  | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Prefer- <br> ential <br> Areas |
| (1) |  | (2) |  | (3) | (4) | (5) |
| 9501 |  | Omitted |  |  |  |
| 9502 |  | Omitted |  |  |  |
| 9503 |  | 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 ALLKINDS |  |  |  |
| 950300 |  | 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: |  |  |  |
| 95030010 | --- | Of wood | u | 60\% | - |
| 95030020 | --- | Of metal | u | 60\% | - |
| 95030030 | --- | Of plastics | u | 60\% | - |
| 95030090 | --- | Other | u | 60\% | - |
| 9504 |  | VIDEO GAME CONSOLES AND MACHINES, TABLE OR PARLOUR GAMES, INCLUDING PINTABLEE, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING EQUIPMENT, AMUSEMENT MACHINES OPERATED BY COINS, BANK NOTES, BANK CARDS, TOKENS OR BY ANY OTHER MEANS OF PAYMENT |  |  |  |
| 95042000 | - | Articles and accessories for billiards of all kinds | u | 20\% | - |
| 95043000 | - | Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment | u | 20\% | - |
| 95044000 | - | Playing cards | u | 20\% | - |
| 95045000 | - | Video game consoles and machines, other than those of sub-heading 950430 | u | 20\% | - |
| 950490 | - | Other : |  |  |  |
| $95049010$ | --- | Chess set, all types | u |  | - |
| $95049020$ | --- | Carrom board, with or without coins and strikers | u | $20 \%$ | - |
| 95049090 | --- | Other | u | 20\% | - |
| 9505 |  | Festive, carnival or other entertainment articles, including conjuring tricks and novelty JOKES |  |  |  |
| 95051000 | - | Articles for Christmas festivities | kg. | 20\% | - |
| 950590 |  | Other : |  |  |  |
| 95059010 |  | Magical equipments | kg. | 20\% | - |
| 95059090 | --- | Other | kg. | 20\% | - |
| 9506 |  | Articles and equipment for general physical EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, |  |  |  |




## 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 of 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 specialised 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, luminaires and lighting fittings);
(l) articles of Chapter 95 (toys, games, sports requisites);
(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 shap 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 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.



| (1) | (2) | (3) | (4P) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 960610 | - Press-fasteners, snap-fasteners and press-studs and parts thereof : |  |  |  |
| 96061010 | --- Press-fasteners, snap-fasteners and press-studs | kg. | 10\% | - |
| 96061020 | --- Parts <br> - Buttons: | kg. | 10\% | - |
| 96062100 | -- Of plastics, not covered with textile material | kg. | 10\% | - |
| 96062200 | -- Of base metals, not covered with textile material | kg. | 10\% | - |
| 960629 | -- Other: |  |  |  |
| 96062910 | --- Button of coconut shell or wood | kg. | 10\% |  |
| 96062990 | --- Other | kg. | 10\% | - |
| 960630 | - Button moulds and other parts of buttons; button blanks : |  |  |  |
| 96063010 | --- Button blanks | kg. | 10\% | - |
| 96063090 | --- Other | kg. | 10\% | - |
| 9607 | Slide fasteners and parts thereof <br> - Slide fasteners: |  |  |  |
| 960711 | -- Fitted with chain scoops of base metal : |  |  |  |
| 96071110 | --- Zip fasteners | kg. | 10\% | - |
| 96071190 | --- Other | kg. | 10\% | - |
| 960719 | -- Other: |  |  |  |
| 96071910 | --- Zip fasteners | kg. | 10\% | - |
| 96071990 | --- Other | kg. | 10\% | - |
| 96072000 | - Parts | kg. | 10\% | - |
| 9608 | Ball point pens; felt tipped and other poroustipped 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 9609 |  |  |  |
| 960810 | - Ball point pens : <br> --- With liquid ink (for rolling ball pen): |  |  |  |
| 96081011 | ---- High value ball point pens <br> (US \$ 100 and above c.i.f. per unit) | u | 10\% | - |
| 96081012 | ---- Ball point pens with body or cap of precious metal or rolled precious metal | u | 10\% | - |
| 96081019 | ---- Other <br> --- Other: | u | 10\% |  |
| 96081091 | ---- High value ball point pens <br> (US \$ 100 and above c.i.f. per unit) | u | 10\% | - |
| 96081092 | ---- Ball point pens with body or cap of precious metal or rolled precious metal | u | 10\% | - |


| (1) |  | (2) | (3) | (4P) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 96081099 |  | Other | u | 10\% | - |
| 96082000 |  | Felt tipped and other porous-tipped pens and markers | u | 10\% | - |
| 960830 |  | Fountain pens, stylograph pens and other pens: Fountain pens |  |  |  |
| 96083011 |  | High value fountain pens (US \$ 100 and above c.i.f. per unit) | u | 10\% | - |
| 96083012 |  | With body or cap of precious metal or rolled precious metal | u | 10\% | - |
| 96083019 | ---- | Other | u | 10\% | - |
| 96083021 | ----- | Stylograph pens : <br> High value pens <br> (US \$ 100 and above c.i.f. per unit) | u | 10\% | - |
| 96083022 |  | With body or cap of precious metal or rolled precious metal | u | 10\% | - |
| 96083029 | ---- | Other | u | 10\% | - |
|  | --- | Other : |  |  |  |
| 96083091 |  | High value pens <br> (US \$ 100 and above c.i.f. per unit) | u | 10\% | - |
| 96083092 |  | With body or cap of precious metal or rolled precious metal | u | 10\% | - |
| 96083099 | ---- | Other | u | 10\% | - |
| 96084000 |  | Propelling or sliding pencils | $u$ | 10\% | - |
| 96085000 |  | Sets of articles from two or more of the foregoing sub-headings | u | 10\% | - |
| 960860 |  | Refills for ball point pens, comprising the ball point and ink-reservoir : |  |  |  |
| 96086010 | --- | With liquid ink (for rolling ball-pen) | u | 10\% | - |
| 96086090 |  | Other | u | 10\% | - |
|  |  | Other |  |  |  |
| 960891 |  | Pen nibs and nib points : |  |  |  |
| 96089110 |  | Nib points for pen | u | 10\% | - |
| 96089120 |  | Nibs of wool felt or plastics for use in the manufacture of porous tip pen or markers | u | 10\% | - |
| 96089130 | --- | Other pen nibs | u | 10\% | - |
|  |  | Other : |  |  |  |
| 96089191 | ---- | Of metal | u | 10\% | - |
| 96089199 | ---- | Other | u | 10\% | - |
| 960899 |  | Other : |  |  |  |
| 96089910 | --- | Pen holders, pencil holders and similar holders | kg. | 10\% | - |
| 96089990 | --- | Other | kg. | 10\% | - |


| (1) |  | (2) | (3) | (4P) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 9609 |  | Pencils (other than pencils of heading 9608 ), Crayons, pencil leads, pastels, drawing Charcoals, Writing or drawing chalks and tailors' chalks |  |  |  |
| 96091000 | - | Pencils and crayons, with leads encased in a sheath |  | 10\% | - |
| 960990 | - | Other : |  |  |  |
| 96099010 | -- | Slate pencils | kg. | 10\% | - |
| 96099020 | --- | Other pencils | kg. | 10\% | - |
| 96099030 |  | Pastels, drawing charcoals and writing or drawing chalks and tailors chalks | kg. | 10\% | - |
| 96099090 | --- | Other | kg. | 10\% | - |
| 96100000 |  | Slates and boards, with writing or drawing SURFACES, WHETHER OR NOT FRAMED | kg. | 10\% | - |
| 96110000 |  | 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 | kg. | 20\% | - |
| 9612 |  | Typewriter or similar ribbons, inked or OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INKPADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES |  |  |  |
| 961210 | - | Ribbons: |  |  |  |
| 96121010 | --- | Computer printer ribbon | u | 10\% | - |
| 96121020 | --- | Ribbon for typewriters, other than electronic and similar machines | u | 10\% | - |
| 96121030 | --- | Ribbon for electronic typewriter | u | 10\% | - |
| 96121090 | -- | Other | u | 10\% | - |
| 96122000 | - | Ink-pads | u | 10\% | - |
| 9613 |  | Cigarette lighters and other lighters, whether OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS |  |  |  |
| 96131000 | - | Pocket lighters, gas fuelled, non-refillable | u | 20\% | - |
| 96132000 | - | Pocket lighters, gas fuelled, refillable | u | 20\% | - |
| 961380 |  | Other lighters : |  |  |  |
| 96138010 | --- | Electronic | u | 20\% | - |
| 96138090 | --- | Other | u | 20\% | - |


| (1) | (2) | (3) | (4P) | (5) |
| :---: | :---: | :---: | :---: | :---: |
| 96139000 | Parts | u | 20\% | - |
| 96140000 | Smoking pipes (including pipe bowls) and cigar or cigarette holders and parts thereof | U | 10\% | - |
| 9615 | Combs, hair-Slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof <br> Combs, hair-slides and the like: |  |  |  |
| 96151100 | -- Of hard rubber or plastics | kg. | 20\% | - |
| 96151900 | -- Other | kg. | 20\% |  |
| 96159000 | Other | kg. | 20\% | - |
| 9616 | Scent sprays and similar tollet sprays, and MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOLLET preparations |  |  |  |
| 961610 | - Scent sprays and similar toilet sprays, and mounts and heads therefor : |  |  |  |
| 96161010 | Scent sprays and similar toilet sprays | kg. | 20\% |  |
| 96161020 | Mounts and heads | kg. | 20\% | - |
| 96162000 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | kg. | 20\% | - |
| 9617 | vacuum flasks and other vacuum vessels, COMPLETE; PARTS thereof other than glass INNERS |  |  |  |
| 961700 | - Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners: <br> - Vacuum flasks and other vacuum vessels, complete: |  |  |  |
| 96170011 | ---- Vacuum flasks having a capacity not exceeding 0.751 | kg. | 20\% | - |
| 96170012 | - Vacuum flasks having a capacity exceeding 0.751 | kg . | 20\% | - |
| 96170013 | -- Casserol and other vacuum containers | kg. | 20\% | - |
| 96170019 | Other | kg. | 20\% | - |
| 96170090 | --- Parts (other than glass inners) | kg. | 20\% | - |
| 96180000 | Tallors' dummies and other lay figures; automata and other animated displays, used for SHOP WINDOW DRESSING | kg. | 10\% | - |

## CHAPTER-96

| (1) |  | (2) | (3) | (4P) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 9619 |  | SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS (DIAPERS), NAPKIN LINERS AND SIMILAR ARTICLES,OF ANY MATERIAL |  |  |  |
| 961900 |  | Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material: |  |  |  |
| 96190010 | --- | Sanitary towels (pads) or sanitary napkins | kg. | 10\% | - |
| 96190020 | --- | Tampons | kg. | 10\% | - |
| 96190030 |  | Napkins and napkin liners for babies | kg. | 10\% | - |
| 96190040 |  | Clinical diapers | kg. | 10\% | - |
| 96190090 | --- | Other | kg. | 10\% | - |
| 96200000 | - | Monopods, Bipods, Tripods and Similar Articles | u | 10\% | - |

## SECTION XXI

## 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 and 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. Heading 9701 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. 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.
4. 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.
5. (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 this Schedule.
(B) Heading 9706 does not apply to articles of the preceding headings of this Chapter.
6. Frames around paintings, drawings, pastels, collages or similarly 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 kind or of a value normal to the articles referred to in this Note are to be classified separately.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 9701 | Paintings, drawing and pastels, executed |  |  |  |
|  | entirely by hand, other than drawings of |  |  |  |
|  | HEADING 4906 AND OTHER THAN HAND-PAINTED OR |  |  |  |
|  | hand-decorated manufactured articles; |  |  |  |
|  | collages, mosaics and similar decorative |  |  |  |
|  | plaques |  |  |  |
|  | - Of an age exceeding 100 years: |  |  |  |
| 97012100 | - - Paintings, drawings and pastels | u | 10\% | - |
| 97012200 | - - Mosaics | u | 10\% | - |
| 97012900 | - - Other | u | 10\% | - |

- Other:

| 97019100 | - - Paintings, drawings and pastels | u | $10 \%$ | - |
| :--- | :--- | :---: | :---: | :--- |
| 97019200 | - - Mosaics | u | $10 \%$ | - |
| 97019900 | - - Other | u | $10 \%$ | - |


| 9702 | ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 97021000 | Of an age exceeding 100 years | u | 10\% | - |
| 97029000 | Other | u | 10\% | - |
| 9703 | Original sculptures and statuary, in any material |  |  |  |
| 970310 | Of an age exceeding 100 years: |  |  |  |
| 97031010 | --- Of metal | u | 10\% | - |
| 97031020 | --- Of stone | u | 10\% | - |
| 97031090 | --- Other | u | 10\% | - |
| 970390 | - Other: |  |  |  |
| 97039010 | --- Of metal | u | 10\% | - |
| 97039020 | --- Of stone | u | 10\% | - |
| 97039090 | --- Other | u | 10\% | - |
| 9704 | Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (STAMPED PAPER), and the like, used or unused, other than those of heading 4907 |  |  |  |
| 970400 | - Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907 : |  |  |  |
| 97040010 | --- Used postal stamp | kg. | Free | - |
| 97040020 | --- Used or unused first-day covers for philatelists | kg. | Free | - |
| 97040090 | Other | kg. | Free | - |
| 9705 | COLLECTIONS AND COLLECTORS PIECES OF ARCHAEOLOGICAL, ETHNOGRAPHIC, HISTORICAL, ZOOLOGICAL, BOTANICAL, MINERALOGICAL, anatomical, paleontological, or numismatic InTEREST |  |  |  |
| 97051000 | - Collections and collectors' pieces of archaeological, ethnographic or historical interest <br> - Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest: | u | 10\% | - |
| 97052100 | -- Human specimens and parts thereof | u | 10\% | - |
| 97052200 | -- Extinct or endangered species and parts thereof | u | 10\% | - |
| 97052900 | -- Other <br> - Collections and collectors' pieces of numismatic interest: | u | 10\% | - |
| 97053100 | -- Of an age exceeding 100 years | u | 10\% | - |
| 97053900 | -- Other | u | 10\% | - |

## 9706 ANTIQUES OF AN AGE EXCEEDING 100 YEARS

97061000 -- Of an age exceeding 250 years u $10 \%$
97069000 -- Other u $10 \%$

## Chapter 98

## Project imports; laboratory chemicals; passengers' baggage, personal importations by air or post; ship stores

## Notes :

1. This Chapter is to be taken to apply to all goods which satisfy the conditions prescribed therein, even though they may be covered by a more specific heading elsewhere in this Schedule.
2. Heading 9801 is to be taken to apply to all goods which are imported in accordance with the regulations made under section 157 of the Customs Act, 1962 (52 of 1962) and expressions used in this heading shall have the meaning assigned to them in the said regulations.
3. Heading 9802 covers all chemicals, organic or inorganic, whether or not chemically defined, imported in packings not exceeding 500 gms or 500 millilitres and which can be identified with reference to the purity, markings or other features to show them to be meant for use solely as laboratory chemicals.
4. Headings 9803 and 9804 are taken not to apply to :
(a) motor vehicles;
(b) alcoholic beverages; and
(c) tobacco and manufactured products thereof.
5. Heading 9803 is to be taken not to apply to articles imported by a passenger or a member of a crew under an import licence or a Customs Clearance Permit either for his own use or on behalf of others.
6. Heading 9804 is to be taken not to apply to articles imported under an import licence or a Customs Clearance Permit.
7. Heading 9804 is to be taken not to apply to printed books.

| Tariff Item | Description of goods | Unit | Rate of duty |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  | Standard | Prefer- <br> ential <br> Areas |  |
| $(1)$ | $(2)$ | (3) | (4) |  |

AlL ITEMS OF MACHINERY INCLUDING PRIME MOVERS, INSTRUMENTS, APPARATUS AND APPLIANCES, CONTROL GEAR AND TRANSMISSION EQUIPMENT, AUXILIARY EQUIPMENT (INCLUDING THOSE REQUIRED FOR RESEARCH AND DEVELOPMENT PURPOSES, TESTING AND QUALITY CONTROL), AS WELL AS ALL COMPONENTS (WHETHER FINISHED OR NOT) OR RAW MATERIALS FOR THE MANUFACTURE OF THE AFORESAID ITEMS AND THEIR COMPONENTS, REQUIRED FOR THE INITIAL SETTING UP OF A UNIT, OR THE
(1) (2) $\quad$ (3) $\quad$ (4) $\quad$ (5)

SUBSTANTIAL EXPANSION OF AN EXISTING UNIT, OF A

## SPECIFIED :

(1) industrial plant,
(2) irrigation project,
(3) POWER PROJECT,
(4) Mining project,
(5) PROJECT FOR THE EXPLORATION FOR OIL OR OTHER minerals, and
(6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished material) or consumable stores not exceeding $10 \%$ of the value of the goods specified above PROVIDED THAT SUCH SPARE PARTS, RAW MATERIALS OR consumable stores are essential for the maintenance of the plant or project mentioned in (1) то (6) above
980100 - All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or the substantial expansion of an existing unit, of a specified :
(1) industrial plant,
(2) irrigation project,
(3) power project,
(4) mining project,
(5) project for the exploration for oil or other minerals, and
(6) ) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi- finished materials of consumable stores) not exceeding $10 \%$ of the value of the goods specified above, provided that such spare parts, raw materials or consumable stores are

| (1) |  | (2) | (3) | (4) | (5) |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | essential for the maintenance of the plant or project mentioned in (1) to (6) above : Machinery : |  |  |  |
| 98010011 | ---- | For industrial plant project | kg. | 10\% | - |
| 98010012 | ---- | For irrigation plant | kg. | 10\% | - |
| 98010013 | ---- | For power project | kg. | 10\% | - |
| 98010014 | ---- | For mining project | kg. | 10\% | - |
| 98010015 | ---- | Project for exploration of oil or other minerals | kg. | 10\% | - |
| 98010019 | ---- | For other projects | kg. | 10\% | - |
| 98010020 |  | Components (whether or not finished or not) or raw materials for the manufacture of aforesaid items required for the initial setting up of a unit or the substantial expansion of a unit | kg. | 10\% | - |
| 98010030 |  | Spare parts and other raw materials (including semi-finished materials or consumable stores for the maintenance of plant or project | kg. | 10\% | - |
| 98020000 |  | Laboratory chemicals | kg. | 10\% | - |
| 98030000 |  | All dutiable articles, imported by a passenger or a member of a crew in his baggage | kg. | 100\% | - |
| 9804 |  | All dutiable goods imported for personal use |  |  |  |
| 98041000 |  | Drugs and medicines | kg. | 35\% | - |
| 98049000 |  | Other | kg. | 35\% | - |
| 9805 |  | The following articles of stores on board of a vessel or aircraft on which duty is leviable under the Customs Act, 1962 ( 52 of 1962), namely: |  |  |  |
| 98051000 |  | Prepared or preserved meat, fish and vegetables; dairy products; soup; lard; fresh fruits | kg. | 10\% | - |
| 98059000 |  | All other consumable stores excluding fuel, lubricating oil, alcoholic drinks and tobacco products | kg. | 10\% | - |
| *9806 0000 |  | ALL GOODS ORIGINATING IN OR EXPORTED FROMTHE ISLAMIC REPUBLIC OF PAKISTAN | - | 200\% | - |


[^0]:    *Amended by Notn. No. 48/18

[^1]:    *Amended by Notn. No. 48/18

[^2]:    *Amended by Notn. No. 48/18

