

ANNEX II
List of Products Referred to in Articles 3 and 11

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES

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

Section I Chapter 1

CHAPTER 1
LIVE ANIMALS

NOTES.

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

Section I Chapter 1

01.01

LIVE HORSES, ASSES, MULES AND HINNIES

- Pure-bred breeding animals

Note: Amendment of the system of 20.02

0101 1010 - - - Horses **20%**

0101 1090 - - - Other **20%**

- Other:

Note: Amendment of the system of 20.02

0101 9010 - - - Horses **20%**

0101 9020 - - - ASSES **20%**

0101 9030 - - - Mules **20%**

0101 9040 - - - Hinnies **20%**

01.02

LIVE BOVINE ANIMALS.

- Pure-bred breeding animals

0102 1010 - - - Buffalo **7%**

0102 1090 - - - Other **1.7%**

- Other:

0102 9010 - - - Buffalo **7%**

0102 9090 - - - Other **1.7%**

01.03

LIVE SWINE:

0103 1000 - Pure-bred breeding animals **20%**

- Other:

0103 9100 - - Weighing less than 50 kg **20%**

0103 9200 - - Weighing 50 kg or more **20%**

01.04

LIVE SHEEP AND GOATS.

- Sheep

0104 1010 - - - Sheep male for breeding **1.7%**

0104 1020 - - - Other sheep male **1.7%**

0104 1030 - - - Sheep female **7%**

- Goats:

0104 2010 - - - Goats for breeding **7%**

0104 2090 - - - Other **7%**

01.05**LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES GALLUS DOMESTICUS, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS.**

	- weighing not more than 185g	
	- - Fowls of the species Gallus domesticus	
0105 1110	- - - Breeding chickens and chicks for egg reproduction Note: Decision of Ministrtry of Economy (443) of 2000	5%
0105 1190	- - - Other	20%
0105 1200	- - Turkeys	20%
0105 1900	- - Other	20%
	- Other:	
	- - Fowls of the species Gallus domesticus, weighing not more than 2,000g	
0105 9210	- - - Breeding chickens for egg reproduction Note: Decision of Ministry of Economy (443) of 2000	5%
0105 9290	- - - Other	20%
	- - Fowls of the species Gallus domesticus, weighing more than 2,000g	
0105 9310	- - - Breeding chickens for egg reproduction Note: Amendment of the system of 2002 mammal	5%
0105 9390	- - - Other	20%
0105 9900	- - Other	20%

01.06**OTHER LIVE ANIMALS.**

	- Mammals: Note: Amendment of the system of 2002	
	- - Primates	
0106 1110	- - - Species for zoo Note: Exempted from unified tax according to decree 266 of 2001	20%
0106 1190	- - - Other	71%
0106 1200	- - Whales, dolphins and porpoises (mammals of the order cetaced); manatees and dugongs (mammals of the order sinenia)	71%
0106 1210	- - - Species for zoo Note: Reduced duty should be applied per terms and reservations defined by customs direcorate	20%
0106 1220	- - - Species fit for human consumption	20%
0106 1290	- - - Other	71%
	- - Other:	
0106 1910	- - - Camels	1.7%
0106 1920	- - - Species fit for human consumption	20%
0106 1930	- - - Species for zoo Note: Reduced duty should be applied per terms and reservations defined by customs directorate	20%
0106 1990	- - - Other	71%

	- Reptiles (including snakes and turtles)	
0106 2010	- - - Species prepared for zoo Note: Reduced duty should be applied per terms and reservations defined by customs directorate	20%
0106 2090	- - - Other	71%
	- Birds:	
	- - Birds of prey	
0106 3110	- - - Species prepared for zoo Note: Reduced duty should be applied per terms and reservations defined by customs directorate	20%
0106 3190	- - - Other	71%
0106 3200	- - Psittaci for mes (including parrots, parakeets, macaues and cockatoos)	71%
	- - Other:	
0106 3910	- - - Species fit for human consumption	20%
0106 3920	- - - Ostrich	71%
0106 3930	- - - Canary	71%
0106 3940	- - - Species prepared for zoo Note: Reduced duty should be applied per terms and reservations defined by customs directorate	20%
0106 3990	- - - Other	71%
	- Other:	
	Note: Amendment of the system of 2002	
0106 9010	- - - Bee	5%
0106 9090	- - - Other	71%

Section I Chapter 2

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

NOTES.

1. This Chapter does not cover:

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

Section I Chapter 2

<u>02.01</u>	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED:	
	- Carcasses and half-carcasses	
0201 10 10	- - - for industrial establishment	5%
0201 10 90	- - - Other	20%
	- Other cuts with bone in	
0201 20 10	- - - for industrial establishment	5%
0201 20 90	- - - Other	20%
	- Boneless	
0201 30 10	- - - for industrial establishment	5%
0201 30 90	- - - Other	20%
<u>02.02</u>	MEAT OF BOVINE ANIMALS, FROZEN.	
	- Carcasses and half-carcasses	
0202 10 10	- - - for industrial establishment	5%
0202 10 90	- - - Other	20%
	- Other cuts with bone in	
0202 20 10	- - - for industrial establishment	5%
0202 20 90	- - - Other	20%
	- Boneless	
0202 30 10	- - - for industrial establishment	5%
0202 30 90	- - - Other	20%
<u>02.03</u>	MEAT OF SWINE, FRESH, CHILLED OR FROZEN:	
	- Fresh or chilled:	
0203 11 00	- - Carcasses and half-carcasses	29%
0203 12 00	- - Hams, shoulders and cuts thereof, with bone in	29%
0203 19 00	- - Other	29%
	- Frozen	
0203 21 00	- - Carcasses and half-carcasses	29%
0203 22 00	- - Hams, shoulders and cuts thereof, with bone in	29%
0203 29 00	- - Other	29%
<u>02.04</u>	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN:	
	- Carcasses and half-carcasses of lamb, fresh or chilled	
0204 10 10	- - - For industrial establishment (chilled)	5%

0204 1090	- - - Other	20%
	- Other meat of sheep, fresh or chilled	
	- - Carcasses and half-carcasses	
0204 2110	- - - For industrial establishment (chilled)	5%
0204 2190	- - - Other	20%
	- - Other cuts with bone in	
0204 2210	- - - For industrial establishment (chilled)	5%
0204 2290	- - - Other	20%
	- - Boneless	
0204 2310	- - - For industrial establishment (chilled)	5%
0204 2390	- - - Other	20%
0204 3000	- Carcasses and half-carcasses of lamb, frozen	20%
	- Other meat of sheep, frozen:	
0204 4100	- - Carcasses and half-carcasses	20%
0204 4200	- - Other cuts with bone in	20%
0204 4300	- - Boneless	20%
0204 5000	- Meat of goats	20%
<u>02.05</u>	02.05 00 00 MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.	20%
<u>02.06</u>	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN.	
0206 1000	- Of bovine animals, fresh or chilled	20%
	- Of bovine animals, frozen:	
0206 2100	- - Tongues	20%
0206 2200	- - Livers	20%
0206 2900	- - Other	20%
0206 3000	- Of swine, fresh or chilled	29%
	- Of swine, frozen:	
0206 4100	- - Livers	29%
0206 4900	- - Other	29%
0206 8000	- Other, fresh or chilled	20%
0206 9000	- Other, frozen	20%

02.07**MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105,
FRESH, CHILLED OR FROZEN.**

	- Of fowls of the species Gallus Domesticus	
0207 1100	- - Not cut in pieces, fresh or chilled	20%
	- - Not cut in pieces, frozen	
0207 1210	- - - For industrial establishment	5%
0207 1290	- - - Other	20%
	- - Cuts and offal, fresh or chilled :	
0207 1310	- - - Livers	29%
0207 1390	- - - Other	29%
	- - Cuts and offal , frozen :	
0207 1410	- - - Livers	29%
0207 1490	- - - Other	29%
	- Of turkeys:	
0207 2400	- - Not cut in pieces, fresh or chilled	20%
	- - Not cut in pieces, frozen	
0207 2510	- - - For industrial establishmet	5%
0207 2590	- - - Other	20%
	- - Cuts and offal, fresh or chilled :	
0207 2610	- - - Livers	29%
0207 2690	- - - Other	29%
	- - Cuts and offal , frozen :	
0207 2710	- - - Livers	29%
0207 2790	- - - Other	29%
	- Of ducks,geese or Guinea fowls:	
0207 3200	- - Not cut in pieces, fresh or chilled	20%
	- - Not cut in pieces, frozen	
0207 3310	- - - For industrial establishment	5%
0207 3390	- - - Other	20%
0207 3400	- - Fatty livers, fresh or chilled	29%
0207 3500	- - Other, fresh or chilled	29%
	- - Other, frozen	
0207 3610	- - - For industrial establishment	7%
0207 3690	- - - Other	29%

02.08**OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR**

FROZEN:

	- Of rabbits or hares	
0208 10 10	- - - For industrial establishment	7%
0208 10 90	- - - Other	29%
	- Frogs' legs	
0208 20 10	- - - For industrial establishment	7%
0208 20 90	- - - Other	29%
	- Primates:	
	Note: Amendment of the system of 2002	
0208 30 10	- - - For industrial establishment	7%
0208 30 90	- - - Other	29%
	- Of whales , dolphins and propoises (mammals of the order cetacea); of mantees and dugongs (mammals of the order Sirenia)	
	Note: Amendment of the system of 2002	
0208 40 10	- - - For industrial establishment	7%
0208 40 90	- - - Other	29%
	- Of whales , dolphins and propoises (mammals of order cetacea); of manateea and dugongs (mammals of order sirenia)	
	Note: Amendment of the system of 2002	
0208 50 10	- - - For industrial establishment	7%
0208 50 90	- - - Other	29%
	- Other:	
0208 90 10	- - - Game	29%
0208 90 90	- - - Other	29%

02.09**PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT
RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED,
FROZEN, SALTED, IN BRINE, DRIED OR SMOKED**

0209 00 10	- - - Unrendered pig fat free of lean meat, pure	29%
0209 00 90	- - - Other	20%

02.10**MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR
SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL:**

	- Meat of Swine:	
0210 11 00	- - Hams, shoulders and cuts thereof, with bone in	29%
0210 12 00	- - Bellies (streaky) and cuts thereof	20%
0210 19 00	- - Other	20%
0210 20 00	- Meat of bovine animals	20%
	- Other, including edible flours and meals of meat or meat offal:	
0210 91 00	- - Of primates	20%

Note: Amendment of the system of 2002		
0210 9200	- - Of whales ,dolphins and propoises (mammals of the order Cetacea);of manatees and dugongs(mammals of the order sirenia)	20%
Note: Amendment of the system of 2002		
0210 9300	- - Reptiles (including snakes and turtles)	20%
Note: Amendment of the system of 2002		
	- - Other:	
Note: Amendment of the system of 2002		
0210 9910	- - - Livers of poultry	29%
0210 9990	- - - Other	20%

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTES.

1. This Chapter does not cover:
 - a) Mammals of heading 01.06;
 - b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

<u>03.01</u>	LIVE FISH.	
0301 1000	- Ornamental fish	20%
	- Other live fish:	
0301 9100	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, gilae, Oncorhynchus Oncorhynchus apache and Oncorhynchus chrysogaster)	20%
0301 9200	- - Eels (Anguilla spp.)	20%
0301 9300	- - Carp	20%
	- - Other:	
0301 9910	- - - fish mothers,ornamental	20%
0301 9990	- - - Other	20%
<u>03.02</u>	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING NO. 03.04	
	- Salmon, excluding livers, roes and male glands	
0302 1100	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20%
0302 1200	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20%
0302 1900	- - Other	20%
	- Flat fish(plcuronectidus, bothidae , cynoglossidae, solidae,scophthalmidae and citharidde)excluding livers, roes and male glands.	
0302 2100	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20%
0302 2200	- - Plaice (Pleuronectes platessa)	20%
0302 2300	- - Sole (Solea spp.)	20%
0302 2900	- - Other	20%
	- Tunas (of the genus thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:	
0302 3100	- - Albacore or longfinned tunas (Thunnus alalunga)	20%
0302 3200	- - Yellowfin tunas (Thunnus albacares)	20%
0302 3300	- - Skipjack or stripe-bellied bonito	20%
0302 3400	- - Bigeye tunas (Thunnus alalunga)	20%
	Note: Amendment of the system of 2002	
0302 3500	- - Bluefin tunas (thunnus thynnus)	20%
	Note: Amendment of the system of 2002	

0302 3600	- - Southern bluefin tunas (<i>thunnus maccoyii</i>)	20%
	Note: Amendment of the system of 2002	
0302 3900	- - Other	20%
0302 4000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	20%
0302 5000	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	20%
	- Other fish , excluding livers and roes:	
0302 6100	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>)	20%
0302 6200	- - Haddock (<i>Merlanogrammus aeglefinus</i>)	20%
0302 6300	- - Coalfish (<i>Pollachius virens</i>)	20%
0302 6400	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20%
0302 6500	- - Dogfish and other sharks	20%
0302 6600	- - Eels (<i>Anguilla</i> spp.)	20%
0302 6900	- - Other	20%
0302 7000	- Livers and roes	20%
<u>03.03</u>	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03.04:	
	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes :	
0303 1100	- - Sockeye salmon(red salmon) (<i>oncorhynchus nerka</i>)	20%
	Note: Amendment of the system of 2002	
0303 1900	- - Other	20%
	Note: Amendment of the system of 2002	
	- Other salmonidae, excluding livers and roes:	
0303 2100	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20%
0303 2200	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%
0303 2900	- - Other	20%
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0303 3100	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20%
0303 3200	- - Plaice (<i>Pleuronectes platessa</i>)	20%
0303 3300	- - Sole (<i>Solea</i> spp.)	20%
0303 3900	- - Other	20%
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes:	

0303 4100	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	20%
0303 4200	- - Yellowfin tunas (<i>Thunnus albacares</i>)	20%
0303 4300	- - Skipjack or stripe-bellied bonito	20%
0303 4400	- - Bigeye tunas (<i>Thunnus obesus</i>)	20%
	Note: Amendment of the system of 2002	
0303 4500	- - bluefin tunas (<i>thunnus thynnus</i>)	20%
	Note: Amendment of the system of 2002	
0303 4600	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20%
	Note: Amendment of the system of 2002	
0303 4900	- - Other	20%
0303 5000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	20%
0303 6000	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	20%
	- Other fish, excluding livers and roes:	
0303 7100	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>)	20%
0303 7200	- - Haddock (<i>Melanogrammus aeglefinus</i>)	20%
0303 7300	- - Coalfish (<i>Pollachius virens</i>)	20%
0303 7400	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20%
0303 7500	- - Dogfish and other sharks	20%
0303 7600	- - Eels (<i>Anguilla</i> spp.)	20%
0303 7700	- - Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	20%
0303 7800	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20%
0303 7900	- - Other	20%
0303 8000	- Livers and roes	20%
<u>03.04</u>	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN.	
0304 1000	- Fresh or chilled	20%
0304 2000	- Frozen fillets	20%
0304 9000	- Other	20%
<u>03.05</u>	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION:	
0305 1000	- Flours, meals and pellets of fish fit for human consumption	20%
0305 2000	- Livers and roes, dried, smoked, salted or in brine	20%
	Note: amendment of the systm of 2002	
0305 3000	- Fish fillets, dried, salted or in brine, but not smoked	20%
	- Smoked fish, including fillets:	

0305 4100	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%
0305 4200	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20%
0305 4900	- - Other	20%
	- Dried fish , whether or not salted, by not smoked	
	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	
0305 5110	- - - Used in fish flour made	5%
0305 5190	- - - Other	20%
	- - Other:	
0305 5910	- - - Used in fish flour made	5%
0305 5990	- - - Other	20%
	- Fish salted but not dried or smoked, fish in brine	
0305 6100	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20%
0305 6200	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20%
0305 6300	- - Anchovies (<i>Engraulis</i> spp.)	20%
0305 6900	- - Other	20%
<u>03.06</u>	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.	
	- Frozen:	
0306 1100	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	29%
0306 1200	- - Lobsters (<i>Homarus</i> spp.)	29%
0306 1300	- - Shrimps and prawns	29%
0306 1400	- - Crabs	29%
0306 1900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	29%
	- Not frozen:	
0306 2100	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	29%
0306 2200	- - Lobsters (<i>Homarus</i> spp.)	29%
0306 2300	- - Shrimps and prawns	29%
0306 2400	- - Crabs	29%
0306 2900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	29%

03.07**MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSKS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.**

Note: prohibited of import due to decision of Ministry of Economy 15.09 of 20.02

0307 1000	- Oysters	29%
	- Scallops including queen scallops, of the genera Pecten, Chlamys or Placopecten	
0307 2100	- - Live, fresh or chilled	29%
0307 2900	- - Other:	29%
	- Mussels (Mytilus spp. Perna spp.):	
0307 3100	- - Live, fresh or chilled	29%
0307 3900	- - Other	29%
	- Cuttle fish (sepia, officinalis, rossia, macrosma, sepiola spp) and squid (omastre phes spp, loligo spp, nototodars spp, sepioteuthis spp):	
0307 4100	- - Live, fresh or chilled	29%
0307 4900	- - Other:	29%
	- Octopus	
0307 5100	- - Live, fresh or chilled	29%
0307 5900	- - Other	29%
0307 6000	- Snails, other than sea snails	29%
	- Other including, flour, powders, meal, pellets of aquafic invertebrates fit to human consumption	
0307 9100	- - Live, fresh or chilled	29%
0307 9900	- - Other	29%

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
 - a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or
 - b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

1. For the purposes of subheading 0404. 10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

<u>04.01</u>	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
0401 1000	- Of a fat content, by weight, not exceeding 1% Note: Exempted from unified tax according to decree 266 of 2001	1%
0401 2000	- Of a fat content, by weight, exceeding 1% but not exceeding 6% Note: Exempted from unified tax according to decree 266 of 2001 - Of a fat content, by weight, exceeding 6%	1%
0401 3010	- - - Cream	20%
0401 3090	- - - Other	20%
<u>04.02</u>	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	
0402 1010	- - - For children, in airtight tins containing not more than 2,500 g	5%
0402 1090	- - - Other	10%
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
	- - Not containing added sugar or other sweetening matter :	
0402 2110	- - - For children, in airtight tins containing not more than 2,500 g	5%
0402 2190	- - - Other	10%
	- - Other:	
0402 2910	- - - For children, in airtight tins containing not more than 2,500 g	5%
0402 2990	- - - Other	10%
	- Other:	
	- - Not containing added sugar or other sweetening matter	
0402 9110	- - - Cream	132%
0402 9190	- - - Other	10%
	- - Other:	
0402 9910	- - - Sweetened milk	132%
0402 9920	- - - Cream	132%
0402 9990	- - - Other	10%

04.03**BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVORED OR CONTAINING ADDED FRUIT, NUTS, OR COCOA.**

- Yogurt

Note: Refer to additional note 1

- - - In liquid form ready for consumption

0403 1011	- - - - Containing added cocoa	47%
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0403 1012	- - - - Containing added sugar, other sweetener or added flavors	47%
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0403 1013	- - - - Containing fruits or shelled nuts	29%
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0403 1019	- - - - Other	20%
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- - - In powder form or other solid form

0403 1021	- - - - Powder containing added cocoa	102%
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0403 1022	- - - - In powder form or any solid form, containing added sugar, other sweetener or added flavors, or containing fruits or shelled nuts	29%
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0403 1023	- - - - Sour milk	20%
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0403 1024	- - - - In powder form or other solid form, free from additives	20%
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- Other:

- - - In liquid form ready for consumption

0403 9011	- - - - Containing added cocoa	47%
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0403 9012	- - - - Containing added sugar, other sweetener or added flavors	47%
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0403 9013	- - - - Containing fruits or shelled nuts	29%
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0403 9019	- - - - Other	20%
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- - - In powder form or other solid form

0403 9021	- - - - Powder containing added cocoa	102%
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0403 9022	- - - - In powder form or any solid form, containing added sugar, other sweetener or added flavors, or containing fruits or shelled nuts	29%
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0403 9023	- - - - Sour milk	20%
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0403 9024	- - - - In powder form or other solid form, free from additives	20%
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04.04**WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.**

0404 1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	10%
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- Other:

0404 9010	- - - Products consisting of natural milk elements, containing sugar or other sweetening matter	132%
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0404 9090	- - - Other	10%
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<u>04.05</u>	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS.		
0405 1000	- Butter		7%
0405 2000	- Dairy spreads		29%
	- Other:		
0405 9010	- - - Ghee		5%
0405 9090	- - - Other		29%
<u>04.06</u>	CHEESE AND CURD.		
	- Fresh(unripened or uncured)cheese ,including whey cheese,and curd		
0406 1010	- - - Lactic cheese		29%
0406 1090	- - - Other		29%
0406 2000	- Grated or powdered cheese, of all kinds		29%
0406 3000	- Processed cheese, not grated or powdered		29%
0406 4000	- Blue-veined cheese		29%
	- Othe cheeses		
0406 9010	- - - Caciocavallo		29%
0406 9090	- - - Other		29%
<u>04.07</u>	BIRDS EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.		
0407 0010	- - - Hatched eggs, either breeding chicken or chicks for egg production		5%
	Note: Refer to additional note 2 of this chapter		
0407 0090	- - - Other		20%
	Note: Refer to additional not 2 of this chapter		
<u>04.08</u>	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOLDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.		
	Egg yolks:		
0408 1100	- - Dried		5%
0408 1900	- - Other		5%
	- Other :		
0408 9100	- - Dried		20%
0408 9900	- - Other		20%
<u>04.09</u>	04.09 00 00	NATURAL HONEY.	20%
<u>04.10</u>	04.10 00 00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED.	29%

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES.

1. This Chapter does not cover:
 - a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “ivory”.
4. Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals.

Section I Chapter 5

<u>05.01</u>	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR .	
0501 0010	- - - For industry	14.5%
0501 0090	- - - Other	29%
<u>05.02</u>	PIGS, HOGS OR BOARS, BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES AND HAIR.	
	- Pigs, hogs or boars, bristles and hair and waste thereof	
0502 1010	- - - For industry	1.7%
0502 1090	- - - Other	7%
	- Other:	
0502 9010	- - - For industry	1.7%
0502 9090	- - - Other	7%
<u>05.0</u>	HORSEHAIR AND HORSEHAIR WASTE, WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL .	
0503 0010	- - - Horsehair waste	7%
0503 0020	- - - Horsehair	1.7%
<u>05.04</u>	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED.	
0504 0010	- - - Guts	1.7%
0504 0090	- - - Other	7%
<u>05.05</u>	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS.	
0505 1000	- Feathers of a kind used for stuffing; down	23.5%
	- Other:	
0505 9010	- - - Feathers for use in the manufacture of feather dusters	3.5%
	Note: Reduced duty should be applied per terms and reservations defined by customs direcorate	
	- - - Other:	
0505 9091.	- - - - For industry	7%
0505 9099.	- - - - Other	29%

<u>05.06</u>	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINIZED; POWDER AND WASTE OF THESE PRODUCTS.		
0506 1000	- Ossein and bones treated with acid		5%
0506 9000	- Other		1.7%
<u>05.07</u>	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS.		
	- Ivory; ivory powder and waste		
0507 1010	- - - For industry		7%
0507 1090	- - - Other		29%
	- Other:		
0507 9010	- - - Tortoise shells, simply prepared (not cut in special shapes); its nails, pieces and shreds resulting from the manufacture of shell and nails		29%
	- - - Whalebone and similar products		
0507 9021	- - - - For industry		7%
0507 9029	- - - - Other		29%
	- - - Other:		
0507 9091	- - - - For industry		1.7%
0507 9099	- - - - Other		7%
<u>05.08</u>	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.		
0508 0010	- - - Coral and mother of pearl		29%
	- - - Other:		
0508 0091	- - - - Shells for owners and invertors of ornamenting workshops		7%
0508 0099	- - - - Other		29%
<u>05.09</u>	NATURAL SPONGES OF ANIMAL ORIGIN .		
0509 0010	- - - Raw		29%
0509 0090	- - - Prepared		29%
<u>05.10</u>	05.10 00 00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED .	7%

05.11**ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED;
DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN
CONSUMPTION.**

0511 1000	- Bovine semen	29%
	- Other:	
	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	
0511 9110	- - - Fish waste	20%
0511 9190	- - - Other	29%
	- - Other:	
0511 9910	- - - Silkworm eggs	7%
0511 9920	- - - Ant eggs	29%
	- - - Other:	
0511 9991	- - - - Tendons, nerves	5%
0511 9992	- - - - Shreds, scraps and other similar wastes resulting from un-tanned leather	1.7%
0511 9993	- - - - Other imported by industrial establishment owner	5%
0511 9999	- - - - Other	20%

SECTION II

VEGETABLE PRODUCTS

NOTES.

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

CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;

NOTES.

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

<u>06.01</u>	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 12.12.		
0601 1000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		7%
0601 2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots		29%
<u>06.02</u>	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN.		
	- Unrooted cuttings and slips		
0602 1010	- - - Vine plants		1.7%
0602 1090	- - - Other		1.7%
0602 2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		1.7%
0602 3000	- Rhododendrons and azaleas, grafted or not		7%
0602 4000	- Roses, grafted or not		7%
0602 9000	- Other		7%
<u>06.03</u>	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.		
0603 1000	- Fresh		47%
0603 9000	- Other		47%
<u>06.04</u>	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED.		
0604 1000	- Mosses and lichens		47%
	- Other:		
0604 9100	- - Fresh		47%
0604 9900	- - Other		47%

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES.

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

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>07.01</u>	POTATOES, FRESH OR CHILLED.		
0701 1000	- Seed		7%
	Note: Refer to additional note 1 of this chapter		
0701 9000	- Other		29%
<u>07.02</u>	07.02 00 00	TOMATOES, FRESH OR CHILLED.	29%
<u>07.03</u>	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED.		
	- Onions and shallots :		
0703 1010	- - - Onions		29%
0703 1020	- - - Shallots		29%
0703 2000	- Garlic		29%
0703 3000	- Leeks and other alliaceous vegetables		29%
<u>07.04</u>	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED.		
0704 1000	- Cauliflowers and headed broccoli		29%
0704 2000	- Brussels sprouts		29%
0704 9000	- Other		29%
<u>07.05</u>	LETTUCE (LACTUCA SATIVA) AND CHICORY (CICHORIUM SPP.), FRESH OR CHILLED.		
	- Lettuce:		
0705 1100	- - Cabbage lettuce (head lettuce)		29%
0705 1900	- - Other		29%
	- Chicory:		
0705 2100	- - Witloof chicory (Cichorium intybus var. foliosum)		29%
0705 2900	- - Other		29%
<u>07.06</u>	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED.		
0706 1000	- Carrots and turnips		29%
0706 9000	- Other		29%
<u>07.07</u>	07.07 00 00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED.	29%

<u>07.08</u>	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED.	
0708 1000	- Peas (<i>Pisum sativum</i>)	29%
0708 2000	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	29%
	- Other leguminous vegetables	
0708 9010	- - - Green beans	29%
0708 9090	- - - Other	29%
<u>07.09</u>	OTHER VEGETABLES, FRESH OR CHILLED.	
0709 1000	- Globe artichokes	29%
0709 2000	- Asparagus	29%
0709 3000	- Aubergines (egg-plants)	29%
0709 4000	- Celery other than celeriac	29%
	- Mushrooms and truffles:	
0709 5100	- - Mushrooms	29%
	Note: Amendment of the system of 2002	
0709 5200	- - Truffles	29%
0709 5900	- - Other	29%
	Note: Amendment of the system of 2002	
0709 6000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	29%
0709 7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	29%
	- Other:	
0709 9010	- - - Olives	29%
0709 9020	- - - Zucchini, squash and the like	29%
0709 9030	- - - Okra	29%
0709 9040	- - - Capers	29%
0709 9050	- - - Sweet corn	7%
0709 9090	- - - Other	29%
<u>07.10</u>	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN.	
0710 1000	- Potatoes	29%
	- Leguminous vegetable,shelled or unshelled.	
0710 2100	- - Peas (<i>Pisum sativum</i>)	29%
0710 2200	- - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	29%
0710 2900	- - Other	29%
0710 3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	29%

0710 4000	- Sweet corn	29%
0710 8000	- Other vegetables	29%
0710 9000	- Mixtures of vegetables	29%

07.11

VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.

Note: subheading 0711.10 is detected by amendment of W.C.O of 2002

	- Olives:	
0711 2010	- - - In brine, sulfur water or water with other added materials	47%
0711 2020	- - - In sulfur dioxide gas or other means of preservation	102%
	- Capers:	
0711 3010	- - - In brine, sulfur water or water with other added materials	29%
0711 3020	- - - In sulfur dioxide gas or other means of preservation	102%
	- Cucumbers and gherkins :	
0711 4010	- - - In brine, sulfur water or water with other added materials	29%
0711 4020	- - - In sulfur dioxide gas or other means of preservation	102%
	- Mushrooms and truffles:	
	Note: Amendment of the system of 2002	
	- - Mushrooms of the genus Agaricus	
	- - - In brine in sulphur water on other preservative solutions	
0711 5111	- - - - for industrial establishment	14.5 %
0711 5119	- - - - Other	29%
	- - - In sulfur dioxide gas or other means of presentation	
0711 5121	- - - - for industrial establishment	35%
0711 5129	- - - - Other	71%
	- - Other:	
	- - - In brine, sulphur water on other preservative solutions	
0711 5911	- - - - Imported by industrial establishment owner other than truffles	14.5%
0711 5912	- - - - Truffles:	29%
0711 5919	- - - - Other	29%
	- - - In sulfur dioxide gas or other means of presentation	
0711 5991	- - - - Imported by industrial establishment owner other truffles	35%
0711 5992	- - - - Truffles	71%
0711 5999	- - - - Other	71%
	- Other vegetables; mixtures of vegetables	
	- - - Onions:	

Note: Amendment of the system of 2002

0711 9011	- - - In brine, sulfur water or water with other added materials	29%
0711 9019	- - - In sulfur dioxide gas or other means of preservation	102%
	- - - Other :	
0711 9091	- - - In brine, sulfur water or water with other added materials	29%
0711 9092	- - - In sulfur dioxide gas or other means of preservation	102%

07.12

DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED.

0712 2000	- Onions	47%
	- Mushrooms, wood ears (auricularia spp), jelly fungi (Terella spp) and truffles	
	Note: Amendment of the system of 2002	
0712 3100	- - Mushrooms of the genus Agaricus	47%
0712 3200	- - Wood ears (Auricularia spp)	47%
0712 3300	- - Jelly fungi (Tremella spp)	47%
	- - Other:	
0712 3910	- - - Mushrooms	47%
0712 3920	- - - Truffles	47%
	- Other vegetables; mixtures of vegetables :	
0712 9010	- - - Dried okra	47%
0712 9020	- - - Dried sweet corn, in forms other than those listed in Heading 1102 to 1104	7%
0712 9090	- - - Other	47%

Note: Refer to additional note 2 of this chapter

07.13

DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT.

	- Peas (Pisum sativum)	
0713 1010	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
0713 1090	- - - Other	47%
0713 2000	- Chickpeas (garbanzos)	47%
	- Beans (Vigna spp., Phaseolus spp.):	
	- - Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	
0713 3110	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
0713 3190	- - - Other	47%
	- - Small red (Adzuki) beans (Phaseolus or Vigna angularis)	
0713 3210	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
0713 3290	- - - Other	47%

	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	
0713 3310	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
0713 3390	- - - Other	47%
	- - Other:	
0713 3910	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
0713 3990	- - - Other	47%
	- Lentils:	
0713 4010	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
0713 4090	- - - Other	47%
	- Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	
0713 5010	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
0713 5090	- - - Other	20%
	Note: prohibited of import except egyptian peas for industry as per Ministry of Economy decree 783 of 2000	
	- Other:	
0713 9010	- - - Lupines	47%
0713 9020	- - - Fenugreek	47%
0713 9090	- - - Other	47%
07.14	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKEs, SWEET POTATOES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH.	
0714 1000	- Manioc (cassava)	7%
0714 2000	- Sweet potatoes	47%
	- Other:	
0714 9010	- - - Salep	7%
0714 9090	- - - Other	7%

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

NOTES.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - a) For additional preservation or stabilisation (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - b) To improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup).
provided that they retain the character of dried fruit or dried nuts.

<u>08.01</u>	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED.		
	- Coconuts:		
0801 1100	- - Desiccated		23.5%
0801 1900	- - Other		23.5%
	- Brazil nuts:		
0801 2100	- - In shell		47%
0801 2200	- - Shelled		47%
	- Cashew nuts:		
0801 3100	- - In shell		23.5%
0801 3200	- - Shelled		23.5%
<u>08.02</u>	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED.		
	- Almonds:		
0802 1100	- - In shell		29%
0802 1200	- - Shelled		71%
	- Hazelnuts or filberts (Corylus spp.):		
0802 2100	- - In shell		14.5%
0802 2200	- - Shelled		14.5%
	- Walnuts:		
0802 3100	- - In shell		29%
0802 3200	- - Shelled		35%
0802 4000	- Chestnuts (Castanea spp.)		47%
	- Pistachios		
0802 50 10	- - - In shell		29%
0802 50 20	- - - Shelled		35%
	- Other:		
	- - - Pine		
0802 90 11.	- - - - In shell		23.5%
0802 90 12.	- - - - Shelled		35%
0802 90 90	- - - Other		47%
<u>08.03</u>	08.03 00 00	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED.	102%

08.04 **DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND**

MANGOSTEENS, FRESH OR DRIED.

	- Date:	
0804 1010	- - - In packings of 1 kg or less	23.5%
0804 1020	- - - Date paste	20%
0804 1090	- - - Other	5%
	- Figs	
0804 2010	- - - In packings of 1 kg or less	47%
0804 2090	- - - Other	47%
0804 3000	- Pineapples	47%
0804 4000	- Avocados	29%
	- Guavas, mangoes and mangosteens	
0804 5010	- - - Guavas	47%
0804 5020	- - - Mangoes	47%
0804 5030	- - - Mangosteens	29%

08.05

CITRUS FRUIT, FRESH OR DRIED.

0805 1000	- Oranges	29%
0805 2000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	29%
0805 4000	- Grapefruit	29%
0805 5000	- Lemons(citrus limon , citrus limonum) and limes (citrus aurantifolia, citrus latifolia)	29%
	Note: Amendment of the system of 2002	
	- Other:	
0805 9010	- - - Sweet lemons	29%
0805 9090	- - - Other	29%

08.06

GRAPES, FRESH OR DRIED.

0806 1000	- Fresh	47%
0806 2000	- Dried	47%

Note: Refer to additional note 4 of this chapter

08.07

MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH.

	- Melons (including watermelons):	
0807 1100	- - Watermelons	47%
	- - Other:	
0807 1910	- - - Yellow watermelon (musk-melon and canteloupe)	47%

Note: Refer to additional note 1 of this chapter		
0807 19	00 - - Other	47%
0807 20	00 - Papaws (papayas)	47%
<u>08.08</u>	APPLES, PEARS AND QUINCES, FRESH.	
0808 10	00 - Apples	47%
	00 - Pears and quinces	
0808 20	10 - - Pears	47%
0808 20	20 - - Quinces	47%
<u>08.09</u>	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH.	
Note: Refer to additional note 2 of this chapter		
0809 10	00 - Apricots	47%
0809 20	00 - Cherries	47%
0809 30	00 - Peaches, including nectarines	47%
Note: Refer to additional note 2		
0809 40	00 - Plums and sloes	47%
Note: Refer to additional note 2 of this chapter		
<u>08.10</u>	OTHER FRUIT, FRESH.	
0810 10	00 - Strawberries	47%
0810 20	00 - Raspberries, blackberries, mulberries and loganberries	47%
Note: Refer to additional note 3 of this chapter		
0810 30	00 - Black, white or red currants and gooseberries	47%
0810 40	00 - Cranberries, bilberries and other fruits of the genus Vaccinium	47%
0810 50	00 - Kiwifruit	47%
0810 60	00 - Durians	47%
Note: Amendment of the system of 2002		
	00 - Other:	
0810 90	10 - - Eriobotria Japonica	47%
0810 90	20 - - Pomegranates	47%
0810 90	90 - - Other	47%
<u>08.11</u>	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
	00 - Strawberries	
0811 10	10 - - Frozen, with added sugar	102%
0811 10	90 - - Other	47%

	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	
	Note: Refer to additional note 3 of this chapter	
0811 2010	- - - Frozen, with added sugar	102%
0811 2090	- - - Other	47%
	- Other:	
0811 9010	- - - Frozen, with added sugar	102%
0811 9090	- - - Other	47%
<u>08.12</u>	FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION.	
0812 1000	- Cherries	47%
	- Deleted by amendment of W.C.O of 2002	
	- Other:	
0812 9010	- - - Citrus fruits	29%
0812 9020	- - - Fruits with pits or stones, apples, pears, quinces, pineapples, mango, guava, grapes and the like	47%
0812 9030	- - - Banana	102%
	- - - Other:	
0812 9091.	- - - - Strawberries (Fraises)	47%
	Note: Amendment of the system of 2002	
0812 9099.	- - - - Other	71%
	Note: Amendment of the system of 2002	
<u>08.13</u>	FRUIT, DRIED, OTHER THAN THAT OF HEADING NOS. 08.01 TO 08.06; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER.	
0813 1000	- Apricots	47%
0813 2000	- Prunes	47%
0813 3000	- Apples	47%
	- Other fruit	
0813 4010	- - - Cherries	47%
0813 4020	- - - Tamerhendi	14.5%
0813 4030	- - - Pears	47%
0813 4090	- - - Other	47%
	- Mixtures of nuts or dried fruits of this Chapter	
	- - - Mixtures of fresh nuts or dried fruits	
0813 5011.	- - - - In shell	47%
0813 5012.	- - - - Shelled	71%

0813 5020	- - - Mixtures of dried fruits	47%
0813 5030	- - - Mixtures of fresh or dried shelled nuts with dried fruits	71%
<u>08.14</u>	08.14 00 00 PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS.	29%

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES.

1. Mixtures of the products of headings 0904 to 09.10 are to be classified as follows:
 - a) mixtures of two or more of the products of the same heading are to be classified in that heading;
 - b) mixtures of two or more of the products of different headings are to be classified in heading 09.10. The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.
2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>09.01</u>	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION.		
	- Coffee, not roasted:		
0901 1100	- - Not decaffeinated		11.75%
0901 1200	- - Decaffeinated		11.75%
	- Coffee, roasted:		
0901 2100	- - Not decaffeinated		47%
0901 2200	- - Decaffeinated		47%
	- Other:		
0901 9010	- - - Broken coffee beans and coffee husks and skins, whether or not roasted or ground		47%
0901 9090	- - - Other		47%
<u>09.02</u>	TEA, WHETHER OR NOT FLAVOURED.		
0902 1000	- Green tea (not fermented) in immediate packings of content not exceeding 3 kg		5%
0902 2000	- Other green tea (not fermented)		5%
0902 3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		5%
0902 4000	- Other black tea (fermented) and other partly fermented in packings tea		5%
<u>09.03</u>	MATE.		
0903 0010	- - - Prepared and ready for consumption		23.5%
0903 0020	- - - Raw, in stalk form, whether or not ground		5%
	Note: Refer to additional note 1 of this chapter		
<u>09.04</u>	PEPPER OF THE GENUS "PIPER" DRIED OR CRUSHED OR GROUND; FRUITS OF THE GENUS "CAPSICUM" OR THE GENUS "PIMENTA".		
	- Pepper:		
0904 1100	- - Neither crushed nor ground		23.5%
0904 1200	- - Crushed or ground		23.5%
0904 2000	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground		47%
<u>09.05</u>	09.05 00 00	Vanilla.	14.5%

Note: Dollar rate defined by decree of Ministry of Economy 768/ 94

<u>09.06</u>	Cinnamon and cinnamon-tree flowers.	
0906 1000	- Neither crushed nor ground	23.5%
0906 2000	- Crushed or ground	23.5%
<u>09.07</u>	09.07 00 00 CLOVES (WHOLE FRUIT, CLOVES AND STEMS) .	23.5%
<u>09.08</u>	NUTMEG , (MACE) , AND CARDAMOMS.	
0908 1000	- Nutmeg	23.5%
0908 2000	- Mace	23.5%
0908 3000	- Cardamoms	14.5%
<u>09.09</u>	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES.	
0909 1000	- Seeds of anise or badian	29%
0909 2000	- Seeds of coriander	29%
0909 3000	- Seeds of cumin	29%
0909 4000	- Seeds of caraway	29%
0909 5000	- Seeds of fennel; juniper berries	29%
<u>09.10</u>	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES.	
0910 1000	- Ginger	23.5%
0910 2000	- Saffron	47%
0910 3000	- Turmeric (curcuma)	47%
	- Thyme; bay leaves	
0910 4010	- - - Thyme	20%
0910 4020	- - - Bay leaves	47%
0910 5000	- Curry	47%
	- Other spices:	
0910 9100	- - Mixtures referred to in Note 1 (b) to this Chapter	47%
0910 9900	- - Other	47%

CHAPTER 10

CEREALS

NOTES.

1. a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.
2. Heading 1005 does not cover sweet corn (Chapter 7).

Subheading Note

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

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>10.01</u>	WHEAT AND MESLIN.		
	- Durum wheat		
1001 1010	- - - durum wheat planting seed		1.7%
	Note: Refer to additional note 4 of this chapter		
1001 1020	- - - Imported by the general establishment for trading and manufacturing cereals for the purpose internal supplying		1.7%
1001 1030	- - - Imported by industrial establishments (mills) either includes in law No 10 (1991) or decree No 103 (1952) for manufacturing (milling) and re-export an equal quantity of flour		1.7%
1001 1040	- - - Imported by spaghetti factories owners licensed for milling and manufacturing flour and export an equal quantities of their products		1.7%
1001 1090	- - - Other		7%
	- Other:		
	- - - Ordinary wheat		
	Note: Refer to additional note 4 of this chapter		
1001 9011	- - - - Planting seedlings for ordinary wheat		1.7%
	Note: Refer to additional note 4 of this chapter		
1001 9012	- - - - Soft ordinary wheat imported by the general establishment for trading and manufacturing Cereals for the porpose of internal supplying		1.7%
1001 9013	- - - - Solid or semi-solid ordinary wheat		1.7%
1001 9014	- - - - Other soft Ordinary wheat		7%
1001 9015	- - - - Other Solid or semi-solid ordinary wheate		7%
1001 9090	- - - Other		7%
<u>10.02</u>	RYE		
1002 0010	- - - For sowing		1.7%
	Note: Refer to additional note 1 of this chapter		
1002 0090	- - - Other		20%
<u>10.03</u>	1003 00 00	BARLEY	1.7%
<u>10.04</u>	OATS.		
1004 0010	- - - For sowing		7%
	Note: Refer to additional note 1 of this chapter		
1004 0090	- - - Other		20%
<u>10.05</u>	MAIZE (CORN):		

1005 1000	- Seed	1.7%
	- Other:	
	- - - For sowing	
	Note: Refer to additional note 5 of this chapter	
1005 9011.	- - - - for industrial establishment	1.7%
1005 9019.	- - - - Other	7%
1005 9090	- - - Other	1.7%
<u>10.06</u>	RICE:	
	- Rice in the husk (paddy or rough)	
1006 1010	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1006 1090	- - - Other	5%
1006 2000	- Husked (brown) rice	5%
1006 3000	- Semi-milled or wholly milled rice, whether or not polished or glazed	5%
1006 4000	- Broken rice	5%
<u>10.07</u>	GRAIN SORGHUM.	
1007 0010	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1007 0090	- - - Other	47%
<u>10.08</u>	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS.	
	- Buckwheat	
1008 1010	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1008 1090	- - - Other	47%
	- Millet	
	Note: Refer to additional note 3 of this chapter	
1008 2010	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1008 2090	- - - Other	47%
	- Canary seed	
	Note: Refer to additional note 2 of this chapter	
1008 3010	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1008 3090	- - - Other	47%
	- Other cereals	

1008 90 10	- - - For sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1008 90 20	- - - Forage white corn	23.5%
1008 90 90	- - - Other	47%

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

NOTES.

1. This Chapter does not Cover:

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

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

- a) A starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- b) An ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in heading 11.03 or 11.04.

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

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

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>11.01</u>	WHEAT OR MESLIN FLOUR.	
1101 0010	- - - Durum wheat and soft wheat flour	1.7%
1101 0090	- - - Other	11.75%
<u>11.02</u>	CEREAL FLOURS, OTHER THAN OF WHEAT OR MESLIN:	
1102 1000	- Rye flour	11.75%
1102 2000	- Maize (corn) flour	11.75%
1102 3000	- Rice flour	7%
	- Other:	
1102 9010	- - - Barley flour	11.75%
1102 9090	- - - Other	11.75%
<u>11.03</u>	CEREAL GROATS, MEAL AND PELLETS.	
	- Groats and meal:	
	- - Of wheat	
1103 1110	- - - Meal	47%
1103 1120	- - - Groats	7%
	Note: sub heading 110314 and 110312 one deleted due to amendment of hs of 2002	
1103 1300	- - Of maize (corn)	7%
	- - Of other cereals	
	Note: sub heading 1103.12 and 1103.14 due to amendment of hs of	
1103 1910	- - - From mixture of wheat and rye, or barley	7%
1103 1920	- - - From rye, oats or rice	20%
1103 1990	- - - Other	47%
	- Pellets	
1103 2010	- - - Pellets	7%
1103 2020	- - - From Rye , oats or rice	20%
1103 2090	- - - Other	47%
<u>11.04</u>	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF HEADING NO. 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND.	
	Note: Refer to additional note 2 of this chapter	
	- Rolled or flaked grains:	
1104 1200	- - Of oats	20%

	- - Of other cereals	
1104 1910	- - - From wheat, or from mixture of wheat and rye or from barley or maize	7%
1104 1920	- - - From rye or rice	20%
1104 1990	- - - Other	47%
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104 2200	- - Of oats	20%
1104 2300	- - Of maize (corn)	7%
	- - Of other cereals :	
1104 2910	- - - From wheat, or from mixtures of wheat and rye or from barely or amaize	7%
1104 2920	- - - From rye, rice or oats	20%
1104 2990	- - - Other	47%
	- Germ of cereals, whole, rolled, flaked or ground	
	Note: Refer to additional note 2 of this chapter	
1104 3010	- - - From wheat, or from mixtures of wheat and rye or from garley on maize	7%
1104 3020	- - - From rye, rice or oats	20%
1104 3090	- - - Other	47%
<u>11.05</u>	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES.	
	Note: Refer to additional note 3 of this chapter	
1105 1000	- Flour, meal and powder	11.75%
1105 2000	- Flakes, granules and pellets	11.75%
	Note: Refer to additional note 3 of this chapter	
<u>11.06</u>	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8.	
1106 1000	- Of the dried leguminous vegetables of heading 07013	11.75%
	- Of sago or of roots or tubers of heading 07.14	
1106 2010	- - - Salep flour and meal	11.75%
1106 2090	- - - Other	47%
1106 3000	- Of the products of Chapter 8	11.75%
<u>11.07</u>	MALT, WHETHER OR NOT ROASTED.	
1107 1000	- Not roasted	1.7%
1107 2000	- Roasted	1.7%

11.08**STARCHES; INULIN:**

Note: Refer to additional note 4 of this chapter

- Starches:

- - wheat starch

1108 1110 - - - For industries other than food **5%**

Note: Refer to additional note 1 of this chapter

- - - For food industries

1108 1121 - - - - For use in the manufacture of glucose **5%**

Note: Refer to additional note 1 of this chapter

1108 1129 - - - - Other **7%**

Note: Refer to additional note 1 of this chapter

1108 1190 - - - Other **47%**

- - Maize (corn) starch

1108 1210 - - - For industries other than food industries **5%**

Note: Refer to additional note 1 of this chapter

- - - For food industries

1108 1221 - - - - For use in the manufacture of glucose **5%**

Note: Refer to additional note 1 of this chapter

1108 1229 - - - - Other **7%**

Note: Refer to additional note 1 of this chapter

1108 1290 - - - Other **47%**

- - Potato starch

1108 1310 - - - For industries other than food industries **5%**

Note: Refer to additional note 1 of this chapter

- - - For food industries

1108 1321 - - - - For use in the manufacture of glucose **5%**

Note: Refer to additional note 1 of this chapter

1108 1329 - - - - Other **7%**

Note: Refer to additional note 1 of this chapter

1108 1390 - - - Other: **47%**

- - Manioc (cassava) starch

1108 1410 - - - For industries other than food **5%**

Note: Refer to additional note 1 of this chapter

- - - For food industries

1108 1421 - - - - For use in the manufacture of glucose **5%**

Note: Refer to additional note 1 of this chapter

1108 1429 - - - - Other **7%**

Note: Refer to additional note 1 of this chapter

1108 1490 - - - Other **47%**

- - Other starches :

1108 19 10	- - - For industries other than food industries Note: Refer to additional note 1 of this chapter - - - For food industries	5%
1108 19 21	- - - - For use in the manufacture of glucose Note: Refer to additional note 1 of this chapter	5%
1108 19 29	- - - - Other Note: Refer to additional note 1 of this chapter	7%
1108 19 90	- - - Other - Inulin:	47%
1108 20 10	- - - For industries other than food Note: Refer to additional note 1 of this chapter - - - For food industries	5%
1108 20 21	- - - - For use in the manufacture of glucose Note: Refer to additional note 1 of this chapter	5%
1108 20 29	- - - - Other Note: Refer to additional note 1 of this chapter	7%
1108 20 90	- - - Other	47%
<u>11.09</u> 11.09 00 00	WHEAT GLUTEN, WHETHER OR NOT DRIED	7%

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 12.11.
4. Heading 12.11 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- a) Medicaments of Chapter 30;
 - b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
 - a) Dead single-cell micro-organisms of heading 2102;
 - b) Cultures of micro-organisms of heading 3002; or
 - c) Fertilisers of heading 3101 or 3105.

Subheading Note.

1. For the purpose of subheading 1205.10 the expression "low erucic acid rape or cloza seeds" means rape or cloza 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 glucosinolate per gram.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>12.01</u>	12.01 00 00	SOYA BEANS, WHETHER OR NOT BROKEN	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>12.02</u>		GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN.	
		Note: Refer to additional note 2 of this chapter	
	1202 1000	- In shell	29%
	1202 2000	- Shelled, whether or not broken	29%
<u>12.03</u>	12.03 00 00	COPRA .	1%
		Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 3 of this chapter	
<u>12.04</u>	12.04 00 00	LINSEED, WHETHER OR NOT BROKEN	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>12.05</u>		RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN .	
		Note: refer to additional note 4of this chapter .(amendment of the system of 2002)	
	1205 1000	- Low erucic acid rape or cloza seeds	7%
	1205 9000	- Other	7%
<u>12.06</u>	12.06 00 00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN .	5%
		Note: Refer to additional note 5 of this chapter	
<u>12.07</u>		OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN.	
		- Palm nuts and kernels:	
	1207 10 10	- - - Walnuts and Ghinia palm kernels	7%
	1207 10 90	- - - Other	7%
	1207 2000	- Cotton seeds	20%
	1207 3000	- Castor oil seeds	1%
		Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	
	1207 4000	- Sesamum seeds	1%
		Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	
	1207 5000	- Mustard seeds	7%
	1207 6000	- Safflower seeds	7%

	- Other:	
1207 9100	- - Poppy seeds	29%
	- - Other:	
1207 9910	- - - Hemp seeds	7%
	Note: Refer to additional note 1 of this chapter	
1207 9920	- - - Pniger and beet mafura seeds	1.7%
1207 9990	- - - Other	7%
12.08	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD.	
	- Of soya beans	
1208 1010	- - - Imported by industrialist	1.7%
1208 1090	- - - Other	7%
	- Other:	
	- - - From copra kernels, from flaxseed, castor oil plants, or sesame , hemp and pniger seed.	
1208 9011	- - - - Imported by industrialist	1.7%
1208 9019	- - - - Other	7%
	- - - From cottonseed or sunflower seed	
1208 9021	- - - - Imported by industrialist	5%
1208 9029	- - - - Other	20%
	- - - Other:	
1208 9091	- - - - Imported by industrialist	7%
1208 9099	- - - - Other	29%
12.09	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING.	
	- Sugar beet seed	
	Note: Amendment of the system of 2002	
1209 1010	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 1090	- - - Other	7%
	- seeds of forage plants:	
	Note: Amendment of the system of 2002	
	- - Lucerne (alfalfa) seed	
1209 2110	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 2190	- - - Other	7%
	- - Clover (Trifolium spp.) seed	
1209 2210	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	

1209 2290	- - - Other	7%
	- - Fescue seed	
1209 2310	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 2390	- - - Other	7%
	- - Kentucky blue grass (<i>Poa pratensis</i> L.) seed	
1209 2410	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 2490	- - - Other	7%
	- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	
1209 2510	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 2590	- - - Other	7%
	- - Timothy grass seed	
1209 2610	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 2690	- - - Other	7%
	- - Other:	
1209 2910	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 2990	- - - Other	7%
	- Seeds of herbaceous plants cultivated principally for their flowers	
1209 3010	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 3090	- - - Other	7%
	- Other:	
	- - Vegetable seeds	
1209 9110	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 9190	- - - Other	7%
	- - Other:	
1209 9910	- - - Suitable only for sowing	1.7%
	Note: Refer to additional note 1 of this chapter	
1209 9990	- - - Other	7%
12.10	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN.	
	Note: Refer to additional note 7 of this chapter	
1210 1000	- Hop cones, neither ground nor powdered nor in the form of pellets.	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

1210 2000	- Hop cones, ground, powdered or in the form of pellets; lupulin Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>12.11</u>	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED.	
1211 1000	- Licorice roots - Ginseng roots	29%
1211 2010	- - - For the pharmaceutical industry Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
1211 2090	- - - Other - Coca leaf	7%
1211 3010	- - - For the pharmaceutical industry Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
1211 3090	- - - Other - Poppy straw Note: Amendment of the system of 2002 (narcotic)	7%
1211 4010	- - - For the pharmaceutical industry Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
1211 4090	- - - Other - Other	7%
1211 9010	- - - mahlab - - - Other:	14.5%
1211 9091	- - - - For the pharmaceutical industry Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
1211 9099	- - - - Other	7%
<u>12.12</u>	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHIFORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) O.F A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
1212 1000	- Locust beans, including locust bean seeds	47%
1212 2000	- Seaweeds and other algae - Apricot, peach (including nectarine) or plum stones and kernels Note: refer to additional note 6 of this chapter .(amendment of the system of 2002)	7%

	- - -	Apricot kernels	
1212 3011	- - - -	For industrial establishment	7%
1212 3019	- - - -	Other	29%
1212 3090	- - -	Other	23.5%
	-	Other:	
1212 9100	- -	Sugar beet	7%
	- -	Other:	
	- - -	Roots of Cichorium intybus sativum, fresh or dried, whole or in parts, but not roasted	
1212 9911	- - - -	for industrial establishment	23.5%
1212 9919	- - - -	Other	47%
1212 9920	- - -	Watermelon seeds (yellow or red seeds with green shell)	47%
1212 9930	- - -	Pumpkin seeds	23.5%
1212 9940	- - -	Sakini seeds (white seeds) and squash seeds	47%
1212 9950	- - -	Cane sugar	29%
		Note: previous subheading 1212.9200 ,(Amendment of the system of 2002)	
1212 9990	- - -	Other	47%
<u>12.13</u>	12.13 00 00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS .	7%
<u>12.14</u>		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.	
1214 1000	-	Lucerne (alfalfa) meal and pellets	7%
	-	Other:	
1214 9010	- - -	Forage products	7%
1214 9020	- - -	Vetches	7%
1214 9090	- - -	Other	7%

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTES.

1. Heading 1302 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 1704);
- b) Malt extract (heading 1901);
- c) Extracts of coffee, tea or maté (heading 2101);
- d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- e) Camphor, glycyrrhizin or other products of heading 2914 or 29.38;
- f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- 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 Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 4001).

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>13.01</u>	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS).	
1301 1000	- Lac Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 2 of this chapter	1%
1301 2000	- Gum Arabic Note: Exempted from unified tax according to decree 266 of 2001 - Other:	1%
1301 9010	- - - Gum tragacanth	5%
1301 9020	- - - Mastic	7%
1301 9030	- - - Gutte	5%
1301 9040	- - - Boswellia	5%
1301 9050	- - - Asafoetida -Asaf Etida	1.7%
1301 9060	- - - Other natural Gums	7%
1301 9070	- - - Gum resins	7%
1301 9080	- - - Peruvian balsam and "tolu" balsam	1.7%
1301 9090	- - - Oleoresins, including other balsam	7%
<u>13.02</u>	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS.	
	Note: Refer to additional note 4 of this chapter	
	- Vegetable saps and extracts :	
1302 1100	- - Opium Note: Prohibited	29%
	- - Of liquorice	
1302 1210	- - - Imported by industrialist	7%
1302 1290	- - - Other	29%
1302 1300	- - Of hops	5%
1302 1400	- - Of pyrethrum or of the roots of plants containing rotenone Note: Refer to additional note 3 of this chapter	7%
	- - Other:	
1302 1910	- - - Hashish Note: Prohibited	29%
1302 1920	- - - Other extracts used in the manufacture of pharmaceuticals Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
1302 1990	- - - Other	7%

	- Pectic substances, pectinates and pectates;	
1302 20 10	- - - Pectin used in the manufacture of pharmaceuticals Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
1302 20 90	- - - Other	7%
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
	- - Agar-agar	
1302 31 10	- - - For the pharmaceutical industry Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
1302 31 90	- - - Other	7%
1302 32 00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	7%
	- - Other:	
1302 39 10	- - - Tender sprig extract	29%
1302 39 90	- - - Other	7%

CHAPTER 14

VEGETABLE PLAINTING 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 1402 does not apply to wood wool (heading 4405).
4. Heading 1403 does not apply to prepared knots or tufts for broom or brush making (heading 9603).

<u>14.01</u>		VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK).	
1401 1000	- Bamboos		1.7%
1401 2000	- Rattans		1.7%
1401 9000	- Other		1.7%
<u>14.02</u>	14.02 00 00	VEGETABLE MATERIALS OF A KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EELGRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL.	1.7%
		Note: Amendment of the system of 2002	
<u>14.03</u>	14.03 00 00	VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOMCORN, PIASSAVA, COUCH-GRASS AND ISTLE), WHETHER OR NOT IN HANKS OR BUNDLES.	1.7%
		Note: Amendment of the system of 2002	
<u>14.04</u>		VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED.	
		- Raw vegetable materials of a kind used primarily in dyeing or tanning :	
1404 1010	- - - Woods		1.7%
1404 1020	- - - Cortex (phloem)		1.7%
1404 1030	- - - "Gallbak"		1.7%
1404 1040	- - - Henna		7%
1404 1090	- - - Other		1.7%
1404 2000	- Cotton linters		47%
	- Other:		
	- - - Solid grain seed shelled nuts (corozo nuts), doum palm nuts and similar goods, for engraving		
1404 9011	- - - - for industrial establishment		7%
1404 9019	- - - - Other		29%
	- - - Other:		
1404 9091	- - - - for industrial establishment		7%
1404 9099	- - - - Other		29%

SECTION III

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

CHAPTER 15

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

NOTES.

1. This Chapter does not cover:
 - a) Pig fat or poultry fat of heading 0209;
 - b) Cocoa butter, fat or oil (heading 1804);
 - c) Edible preparations containing by weight more than 15 % of the products of heading 0405 (generally Chapter 21);
 - d) Greaves (heading 2301) or residues of headings 2304 to 2306;
 - e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, 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 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

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

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>15.01</u>	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503.		
1501 0010	- - - Pig fat (including lard)		29%
	- - - Bones or waste fats (including lards)		
1501 0021	- - - - For use in the manufacture of soap		7%
	Note: Refer to additional note 1 of this chapter		
1501 0029	- - - - Other		29%
1501 0090	- - - Other		29%
<u>15.02</u>	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503.		
	- - - Bones or waste fats (including lards)		
1502 0011	- - - - For use in the manufacture of soap		7%
	Note: Refer to additional note 1 of this chapter		
1502 0019	- - - - Other		29%
1502 0090	- - - Other		29%
<u>15.03</u>	15.03 00 00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED .	29%
<u>15.04</u>	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	- Fish - liver oils and their fractions		
1504 1010	- - - Solid fractions (stearin)		20%
	Note: Refer to additional note 2 of this chapter		
1504 1020	- - - Liquid fractions (oleoin)		29%
1504 1090	- - - Other		20%
	- Fats and oils and their fractions, of fish, other than liver oils		
1504 2010	- - - Solid fractions (stearin)		20%
	Note: Refer to additional note 2 of this chapter		
1504 2020	- - - Liquid fractions (oleoin)		29%
	- - - Other:		
1504 2091	- - - - For use in the manufacture of soap		7%
	Note: Refer to additional note 1 of this chapter		
1504 2099	- - - - Other		29%
	- Fats and oils and their fractions, of marine mammals		

1504 30 10	- - - Solid fractions (stearin)	20%
	Note: Refer to additional note 2 of this chapter	
1504 30 20	- - - Liquid fractions (oleoin)	29%
1504 30 30	- - - Spermaceti	29%
	- - - Other:	
1504 30 91	- - - - For use in the manufacture of soap	7%
	Note: Refer to additional note 1 of this chapter	
1504 30 99	- - - - Other	29%
15.05	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).	
	Note: Amendment of the system of 2002 (Subheadings 150510 and 1505.90 are deleted)	
1505 00 10	- - - lanolin	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - Other:	
1505 00 91	- - - - For use in the manufacture of soap	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	
1505 00 99	- - - - Other	29%
15.06	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
1506 00 10	- - - Solid fractions, stearin or palmatek	20%
	Note: Refer to additional note 2 of this chapter	
1506 00 20	- - - Liquid fractions	29%
1506 00 30	- - - Neat's-foot oil and similar oils	29%
	- - - Lards of bones and wastes	
1506 00 41	- - - - For use in the manufacture of soap	7%
	Note: Refer to additional note 1 of this chapter	
1506 00 49	- - - - Other	29%
	- - - Other:	
1506 00 91	- - - - For use in the manufacture of soap	7%
	Note: Refer to additional note 1 of this chapter	
1506 00 99	- - - - Other	29%
15.07	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	- Crude oil, whether or not degummed	
	Note: Refer to additional note 1 of this chapter	
1507 10 10	- - - For use in the manufacture of soap	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	
1507 10 90	- - - Other	5%

1507 9000	- Other	5%
15.08	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	- Crude oil	
1508 1010	- - - For use in the manufacture of soap Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
1508 1090	- - - Other	20%
1508 9000	- Other	20%
15.09	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	- Virgin	
1509 1010	- - - Suitable for human consumption in its present form	29%
	- - - lampante	
1509 1021	- - - - For use in the manufacture of soap Note: Refer to additional note 1 of this chapter	7%
1509 1029	- - - - Other	29%
	- Other:	
1509 9010	- - - Refined	29%
	- - - Fractions :	
1509 9021	- - - - Solid (stearin) Note: Refer to additional note 2 of this chapter	20%
1509 9022	- - - - Liquid (oleoin)	29%
1509 9090	- - - Other	29%
15.10	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 1509.	
1510 0010	- - - Refined	29%
	- - - Solvent oil (olive-residue oil)	
1510 0021	- - - - For use in the manufacture of soap Note: Refer to additional note 1 of this chapter	7%
1510 0029	- - - - Other	29%
	- - - Fractions:	
1510 0031	- - - - Solid (stearin) Note: Refer to additional note 2 of this chapter	20%
1510 0032	- - - - Liquid (oleoin)	29%
1510 0090	- - - Other	29%

<u>15.11</u>	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	- Crude oil :		
1511 1010	- - - Of a degree of acidity of 20% and higher		1.7%
	- - - Of a degree of acidity of 20% and lesser		
1511 1021	- - - - For use by industry		1.7%
	Note: Refer to additional note 1 of this chapter		
1511 1029	- - - - Other		5%
1511 9000	- Other		5%

<u>15.12</u>	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	- Sunflower-seed or safflower oil and fractions thereof:		
	- - Crude oil:		
	- - - For use by industry		
1512 1111	- - - - From sunflower seed		1.7%
	Note: Refer to additional note 1 of this chapter		
1512 1112	- - - - From safflower seeds		7%
	Note: Refer to additional note 1 of this chapter		
1512 1190	- - - Other		20%
	- - Other:		
1512 1910	- - - From sunflower seeds		5%
1512 1920	- - - From safflower seeds		20%
	- Cotton-seed oil and its fractions:		
	- - Crude oil, whether or not gossypol has been removed:		
1512 2110	- - - For use in the manufacture of soap		1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter		
1512 2190	- - - Other		20%
1512 2900	- - Other		20%

<u>15.13</u>	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.		
	- Coconut (copra) , oil and its fractions:		
	- - Crude oil:		
1513 1110	- - - For use in the manufacture of soap		1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter		
	- - - Other:		

1513 1191	- - - For industrial establishment	5%
1513 1199	- - - Other	20%
1513 1900	- - Other	20%
	- Palm kernel or babassu oil and fractions thereof:	
	- - Crude oil:	
1513 2110	- - - For use in the manufacture of soap	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	
	- - - Other:	
1513 2191	- - - For industrial establishment	5%
1513 2199	- - - Other	20%
1513 2900	- - Other	20%
<u>15.14</u>	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	- Low erucic acid rape or cloza oil and its fractions:	
	Note: Amendment of the system of 2002	
1514 1100	- - Crude oil	20%
1514 1900	- - Other	20%
	- Other	
1514 9100	- - Crude oil	20%
1514 9900	- - Other	20%
<u>15.15</u>	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.	
	- Linseed oil and its fractions:	
	- - Crude oil	
1515 1110	- - - For use in the manufacture of soap	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	
1515 1190	- - - Other	20%
1515 1900	- - Other	20%
	- Maize (corn) oil and its fractions:	
	- - Crude oil	
1515 2110	- - - For use in the manufacture of soap	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	
1515 2190	- - - Other	5%
1515 2900	- - Other	5%
	- Castor oil and its fractions	

1515 30 10	- - - for industrial establishment	5%
1515 30 90	- - - Other	20%
	- Tung oil and its fractions	
1515 40 10	- - - for industrial establishment	5%
1515 40 90	- - - Other	20%
1515 50 00	- Sesame oil and its fractions	20%
	- Other:	
1515 90 10	- - - Turpentine oil	29%
1515 90 20	- - - Bay oil	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - Touloucouna oil	
1515 90 31.	- - - - For use in the manufacture of soap	7%
	Note: Refer to additional note 1 of this chapter	
1515 90 39	- - - - Other	20%
1515 90 40	- - - Jojob oil (liquid wax) and fractions thereof	20%
	- - - Other:	
1515 90 91	- - - - For use in the manufacture of soap	7%
	Note: Refer to additional note 1 of this chapter	
1515 90 99	- - - - Other	20%
15.16	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINIZED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.	
	- Animal fats and oils and their fractions :	
1516 10 10	- - - Fish-liver oil	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
1516 10 20	- - - Partially or wholly hydrogenated, whether or not refined, non-waxy	5%
1516 10 90	- - - Other	29%
	- Vegetable fats and oils and their fractions:	
	- - - Partially or wholly hydrogenated, whether or not refined	
1516 20 11	- - - - Waxy	7%
1516 20 19	- - - - Other	5%
	- - - Other:	
1516 20 91	- - - - Olive oil or olive residue oil (from "geft" olive residue oil)	7%
1516 20 92	- - - - Terebinth oil	7%
1516 20 99	- - - - Other	5%
15.17	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR	

OILS OR THEIR FRACTIONS OF HEADING 1516.

	- Margarine, excluding liquid margarine	
1517 1010	- - - Of animal origin	23.5%
1517 1020	- - - Of vegetable origin	5%
	- Other:	
	- - - Hydrogenated preparations of lard , fats or oils (including those that are shortened via air pressure) imitation pork fat and liquid Margarine:	
1517 9011	- - - - Of animal origin	23.5%
1517 9012	- - - - Of plant origin, containing butter or other fat substances derived from milk of a content not exceeding 15%	7%
1517 9019	- - - - Of plant origin, other substances (not including butter or other fats derived from milk)	5%
	- - - Other:	
1517 9091	- - - - Mixtures of animal origin	23.5%
1517 9092	- - - - Mixtures of plant origin, the main component of which is derived from olive oil, olive residue oil (from "geft" olive residue oil) or terebinth oil or its fractions	7%
1517 9099	- - - - Other	5%
15.18	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDIZED, DEHYDRATED, SULPHURIZED, BLOWN, POLYMERIZED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	- - - Lin-seed oil:	
1518 0011	- - - - Boiled or oxidized	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
1518 0012	- - - - Semi-solid and rubbery, produced through additional oxidation (linoxyn)	20%
1518 0020	- - - Oils, chemically treated using the epoxy method "epoxidised"	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	
	- - - Mixtures and preparations not suitable for alimentary use including lard animal or vegetable oils or products resulting from fractions of various fats or animal and vegetable oils except of heading 1516 which are not mentioned in other heading	
1518 0031 29%	- - - - With primary characteristics of olive oil, olive residue oil ("geft") or terebinth oil or its fractions	
1518 0032	- - - - With primary characteristics of animal-derived oils and fractions thereof, not including fish liver oil or its fractions	29%
1518 0033	- - - - Residues of frying oils	5%

1518 0039	- - - - Other	5%
<u>15.19</u>	CANCELLED.	
<u>15.20</u>	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES.	
1520 0010	- - - Glycerol Note: Exempted from unified tax according to decree 266 of 2001	1%
1520 0090	- - - Other	5%
<u>15.21</u>	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACE TI, WHETHER OR NOT REFINED OR COLORED.	
1521 1000	- Vegetable waxes - Other: - - - Spermaceti (either extracted from whales or similar marine mammals)	7%
1521 9011	- - - - For industrial establishment	11.75%
1521 9019	- - - - Other	47%
1521 9020	- - - Beeswax	1.7%
1521 9090	- - - Other	7%
<u>15.22</u>	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES.	
	- - - Degras	
1522 0011	- - - - Natural "sod oil," a residue of the leather tanning process	1.7%
1522 0012	- - - - Artificial (oxidized, emulated or polymerized) fish oil, including those mixed with wool fat, melted cow lard (tallow) and oil resins	1.7%
1522 0020	- - - Soap-stock, a residue of the oil refining process resulting from the amelioration of fatty acid and sodium hydroxide....etc Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
1522 0030	- - - Oil-foot and dregs, residues of the oil purification process Note: Refer to additional note 1 of this chapter	7%
1522 0090	- - - Other	20%

SECTION IV

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

NOTES.

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

NOTES.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 0504.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 1902 or to the preparations of heading 2103 or 2104.

Subheading Notes.

1. For the purposes of subheading 160210, the expression “homogenized preparations” means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 1602.
2. The fish and crustaceans specified in the subheadings of heading 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

<u>16.01</u>	16.01 00 00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR
71%		BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS.

1602 1000	- Homogenized preparations	47%
1602 2000	- Of liver of any animal	71%
	- Of poultry of heading 0105:	
1602 3100	- - Of turkeys	47%
1602 3200	- - Of fowls of the species Gallus Domesticus	47%
1602 3900	- - Other	47%
	- Of swine:	
	- - Hams and cuts thereof:	
1602 4110	- - - In boxes	71%
1602 4190	- - - Other	47%
	- - Shoulders and cuts thereof	
1602 4210	- - - In boxes	71%
1602 4290	- - - Other	47%
1602 4900	- - Other, including mixtures	47%
1602 5000	- Of bovine animals	20%
	- Other, including preparations of blood of any animal:	
1602 9010	- - - Sheep	20%
1602 9020	- - - Other poultry meat and hunted animal meats	47%
1602 9030	- - - Tongues	47%
1602 9090	- - - Other	47%

**16.04 PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR
SUBSTITUTES PREPARED FROM FISH EGGS.**

1604 1100	- - Salmon	7%
1604 1200	- - Herrings	7%
1604 1300	- - Sardines, sardinella and brisling or sprats	7%

1604 1400	- - Tunas, skipjack and bonito (Sarda spp.)	7%
1604 1500	- - Mackerel	7%
1604 1600	- - Anchovies	7%
1604 1900	- - Other	7%
1604 2000	- Other prepared or preserved fish	7%
1604 3000	- Caviar and caviar substitutes	132%
<u>160.5</u>	CRUSTACEANS, MOLLUSKS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.	
1605 1000	- Crab	132%
1605 2000	- Shrimps and prawns	132%
1605 3000	- Lobster	132%
1605 4000	- Other crustaceans	132%
1605 9000	- Other	132%

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTES.

1. This Chapter does not cover:

- a) Sugar confectionery containing cocoa (heading 1806);
- b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- c) Medicaments or other products of Chapter 30

Subheading Note.

1. For the purposes of subheadings 17.01.11 and 17.01.12, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

Additional notes.

- 1. Reduced duty should be applied as per terms and reservations defined by customs directorate.
- 2. Sugar consumption tax is payable for nationally manufactured or refined sugar as soon as it gets out of refining factory and should be collected directly by financial administrations, (Law No 13 dated 28.6.1971).
- 3. Sugar consumption tax at 15 S. piastres per net kg (Law 12 dated 28.6.1971)
- 4. Sugar consumption tax is payable for sugar drinks at 12 S. piastres per net kg (Law 12 dated 28.6.1971).
- 5. Sugar consumption tax for sugar Malasses, chocolate and halva at 5625 S. piastres per net kg . (Law 12 dated 28.6.1971).
- 6. Sugar consumption tax is payable for other sugar products including roasted chick-pease coated with sugar at 12 S. piastres per net kg (Law 12 dated 28.6.1971).

<u>17.01</u>	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.		
	- Raw sugar not containing added flavouring or colouring matter:		
	- - Cane sugar:		
1701 1110	- - - For refining		5%
	Note: Refer to additional note 2 of this chapter		
1701 1190	- - - Other		5%
	Note: Refer to additional note 3 of this chapter		
	- - Beet sugar:		
1701 1210	- - - For refining		5%
	Note: Refer to additional note 2 of this chapter		
1701 1290	- - - Other		5%
	Note: Refer to additional note 3 of this chapter		
	- Other:		
1701 9100	- - Containing added flavouring or colouring matter		7%
	Note: Refer to additional note 3 of this chapter		
	- - Other:		
	- - - Refined:		
1701 9911	- - - - Candy sugar		7%
	Note: Refer to additional note 3 of this chapter		
1701 9919	- - - - Other		7%
	Note: Refer to additional note 3 of this chapter		
1701 9990	- - - Other		7%
	Note: Refer to additional note 3 of this chapter		
<u>17.02</u>	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID UFORM; SUGAR SYRUPS NOT CONTAINING ADDED OR FLAVUOURING COLORING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CAMEL.		
	- Lactose and lactose Syrup:		
	Note: Refer to additional note 4 of this chapter		
1702 1100	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter		1.7%
1702 1900	- - Other		1.7%
1702 2000	- Maple sugar and maple syrup		29%
	Note: Refer to additional note 4 of this chapter		
	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702 3010	- - - For the pharmaceutical industry		1.7%
	Note: Refer to additional note 1 of this chapter		
1702 3090	- - - Other		7%

Note: Refer to additional note 4 of this chapter		
	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose:	
Note: Amendment of the system of 2002		
1702 40 10	- - - For the pharmaceutical industry	1.7%
Note: Refer to additional note 1 of this chapter		
1702 40 90	- - - Other	7%
Note: Refer to additional note 4 of this chapter		
1702 50 00	- Chemically pure fructose	7%
1702 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose excluding invert sugar	29%
Note: Amendment of the system of 2002		
	- Other, including invert sugar and other sugar and sugar ayurp blends containing in the dry state 50% by weight of fructose	
Note: Amendment of the system of 2002		
	- - - Sugar syrups	
Note: Refer to additional note 4 of this chapter		
1702 90 11	- - - - for industrial establishment	23.5%
1702 90 19	- - - - Other	47%
	- - - Burned sugar obtained by heat interaction between sucrose or glucose or any other carbohyrate in temprature as 120- 180 for example colored caramil	
Note: Refer to additional note 7 of this section		
1702 90 21	- - - - For industry	7%
Note: Refer to additional note 2 of this section		
1702 90 29	- - - - Other	29%
Note: Refer to additional note 2 of this section		
	- - - Other:	
1702 90 91	- - - - Coal water mixture resulted from solving in water nitrate containing maltose	7%
1702 90 99	- - - - Other	29%
17.03	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR.	
	- Cane molasses	
	- - - With added color or flavor	
Note: Refer to additional note 5 of this chapter		
1703 10 11	- - - - For industrial establishment	23.5%
1703 10 19.	- - - - Other	47%
1703 10 90	- - - Other	29%
Note: Refer to additional note 5 of this chapter		
	- Other:	
	- - - With added color or flavor	
Note: Refer to additional note 5 of this chapter		
1703 90 11	- - - - For industry	23.5%
Note: Refer to additional note 5 of this chapter		

1703 90 19	- - - - Other	47%
	Note: Refer to additional note 5 of this chapter	
1703 90 90	- - - Other	29%
	Note: Refer to additional note 5 of this chapter	
<u>17.04</u>	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.	
1704 10 00	- Chewing gum, whether or not sugar-coated	102%
	Note: Refer to additional note 6 of this chapter	
	- Other:	
	- - - Sweetener in liquid form, with added color or flavor	
	Note: Refer to additional note 5 of this chapter	
1704 90 11	- - - - For industry	23.5%
	Note: Refer to additional note 5 of this chapter	
1704 90 19	- - - - Other	47%
	Note: Refer to additional note 5 of this chapter	
1704 90 90	- - - Other	102%
	Note: Refer to additional note 6 of this chapter	

CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES.

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

Additional notes.

1. Sugar consumption tax for sugar Malasses, chocolate and halva at 5625 S.piastrs per net kg . (Law 12 dated 28.6.1971).

<u>18.01</u>	18.01 00 00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED .	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>18.02</u>	18.02 00 00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE .	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>18.03</u>		COCOA PASTE, WHETHER OR NOT DEFATTED.	
		- Not defatted	
1803 10 10	- - -	For industrial establishment	7%
1803 10 90	- - -	Other	29%
		- Wholly or partly defatted	
1803 20 10	- - -	For industrial establishment	7%
1803 20 90	- - -	Other	29%
<u>18.04</u>	18.04 00 00	COCOA BUTTER, FAT AND OIL .	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>18.05</u>	18.05 00 00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER .	14.5%
<u>18.06</u>		CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.	
1806 10 00	-	Cocoa powder, containing added sugar or other sweetening matter	102%
		Note: Refer to additional note 1 of this chapter	
1806 20 00	-	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	102%
		Note: Refer to additional note 1 of this chapter	
		- Other, in blocks, slabs or bars:	
1806 31 00	- -	Filled	102%
		Note: Refer to additional note 1 of this chapter	
		- - Not filled	
1806 32 10	- - -	Plates and blocks (resulting from mold) weighing 1 kg each but not exceeding 2 kg	102%
		Note: Refer to additional note 1 of this chapter	
1806 32 90	- - -	Other	102%
		Note: Refer to additional note 1 of this chapter	
		- Other:	

1806 90 10	- - - Processed milk containing cocoa ("milo")	132%
	Note: Refer to notice 1 of this chapter . Exchange rate of \$ was set to 46.5 S.P by the decision of Ministry of Economy 533 of 1995.	
1806 90 90	- - - Other	102%
	Note: Refer to additional note 1 of this chapter	

CHAPTER 19

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

NOTES.

1. This Chapter does not cover:
 - a) Except in the case of stuffed products of heading 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
 - c) Medicaments or other products of Chapter 30
2. For the purposes of heading 1901:
 - a) The term "groats" means cereal groats of Chapter 11;
 - b) The term "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).
3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or 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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

19.01

MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 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.

Note: Amendment of the system of 2002

- Preparations for infant use, put up for retail sale

1901 1010	- - - For infant feeding	5%
	- - - Food preparations of products of headings 0401 to 0404:	
1901 1021	- - - - With added cocoa, containing less than 5% by weight	102%
1901 1029	- - - - Other	7%
1901 1090	- - - Other	7%
	- Mixes and doughs for the preparation of bakers' wares of heading 1905	
1901 2010	- - - Containing ingredients included in headings 0401 to 0404, with added cocoa of less than 5% by weight	102%
1901 2090	- - - Other	29%
	- Other:	
	- - - Malt extracts	
1901 9011	- - - - For industry	5%
	Note: Refer to additional note 1 of this chapter	
1901 9019	- - - - Other	7%
	- - - Food preparations of headings 0401 to 0404	
1901 9021	- - - - With added cocoa, containing less than 5% by weight	102%
1901 9029	- - - - Other	29%
1901 9090	- - - Other	29%

19.02

PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED.

- Uncooked pasta, not stuffed or otherwise prepared:

1902 1100	- - Containing eggs	47%
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1902 1900	- - Other	47%
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
	- - - Filled with products of heading 1602	
1902 2011	- - - Filled with pork liver paste, pork leg (jambon) or pork shoulder	71%
1902 2012	- - - Filled with beef from cows, oxen or sheep	20%
1902 2019	- - - Other	47%
	- - - Filled with Products of heading 1604	
1902 2021	- - - Of fish	7%
1902 2022	- - - Caviar and caviar substitutes	132%
1902 2030	- - - Filled with the products of heading 1605	132%
1902 2090	- - - Other	29%
1902 3000	- Other pasta	29%
1902 4000	- Couscous	47%
<u>1903</u>	19.03 00 00 TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS.	47%

19.04 **PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS, OTHER THAN MAIZE (CORN), IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRE-COOKED OR OTHERWISE .PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED.**

Note: Amendment of the system of 2002

	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904 1010	- - - With added cocoa	102%
1904 1090	- - - Other	29%
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	
1904 2010	- - - With added cocoa	102%
1904 2090	- - - Other	29%
1904 3000	- Bulgur wheat	7%
	Note: Amendment of the system of 2002	
	- Other:	
1904 9010	- - - With added cocoa	102%
1904 9090	- - - Other	29%

19.05**BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS/'
WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION
WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR
PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND
SIMILAR PRODUCTS.**

Note: Refer to additional note 2 and 3 of this chapter

1905 1000	- Crispbread	47%
1905 2000	- Gingerbread and the like	71%
	- Sweet biscuits; waffles and wafers	
	Note: Amendment of the system of 2002	
1905 3100	- - Sweet biscuits	71%
	Note: Amendment of the system of 2002	
1905 3200	- - Waffles and Wafers	71%
	Note: Amendment of the system of 2002	
	- Rusks, toasted bread and similar toasted products	
1905 4010	- - - Without added sugar, fat, eggs or any other food products	47%
1905 4090	- - - Other	71%
	- Other:	
1905 9010	- - - Rising wafer shells	29%
1905 9020	- - - Gelatin capsules for pharmaceutical use	29%
1905 9030	- - - Sealing wafers	29%
1905 9040	- - - Rice paper	29%
1905 9050	- - - Ordinary bread	47%
1905 9060	- - - Gluten bread (for use by diabetics)	47%
1905 9070	- - - Other ordinary bakery products without added sugar, natural honey, eggs, fat, cheese or fruits	47%
1905 9090	- - - Other	71%

CHAPTER 20

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

NOTES.

1. This Chapter does not cover:
 - a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
 - c) 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 11 05 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 I (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 05% vol.

Subheading Notes.

1. For the purposes of subheading 200510, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as Infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 200510 takes precedence over all other subheadings of heading 2005.
2. For the purposes of subheading 200710, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 200710 takes precedence over all other subheadings of heading 2007.
3. For the purposes of subheadings 200912, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>20.01</u>	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID.		
2001 1000	- Cucumbers and gherkins		102%
	- Other:		
2001 9010	- - - Products listed in headings 1105 and 1106 (other than flour, semolina and powders derived from the products of Chapter 8)		29%
2001 9020	- - - Onions		102%
	Note: Previously 2001.2000 (amendment of the system of 2002)		
	- - - Other edible parts of plants:		
2001 9031	- - - - Preparations of diet and cooking for industrial establishments (infant feed preparations)		7%
2001 9039	- - - - Other		29%
2001 9040	- - - Mushroom and truffles		71%
2001 9050	- - - Olives and capers		102%
2001 9060	- - - Fruits		102%
2001 9090	- - - Other		102%
<u>20.02</u>	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.		
	- Tomatoes , whole or in pieces.		
2002 1010	- - - Cooked, without steaming or boiling in water, frozen		29%
2002 1090	- - - Other		102%
	- Other:		
2002 9010	- - - Cooked, without steaming or boiling in water, frozen		29%
2002 9020	- - - Tomato paste		102%
2002 9090	- - - Other		102%
<u>20.03</u>	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.		
	- Mushrooms of the genus agaricus		
	Note: Amendment of the system of 2002		
	- - - Cooked, without steaming or boiling in water, frozen		
2003 1011	- - - - for industrial establishment		14.5%
2003 1019	- - - - Other		29%
	- - - Other:		
2003 1091	- - - - For industrial establishment		35%
2003 1099	- - - - Other		71%

	- Truffles	
2003 2010	- - - Cooked, without steaming or boiling in water, frozen	29%
2003 2090	- - - Other	71%
	- Other:	
	Note: Amendment of the system of 2002	
	- - - Cooked without steaming or boiling in water , frozen	
2003 9011	- - - - For industrial establishment	29%
2003 9019	- - - - Other	71%
	- - - Other:	
2003 9091	- - - - For industrial establishment	35%
2003 9099	- - - - Other	71%
<u>20.04</u>	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006.	
	- Potatoes:	
2004 1010	- - - Fried slices, frozen	102%
2004 1020	- - - Cooking ingredients derived from potatoes flour ("knodel," "closse," "nockerin")	29%
2004 1030	- - - Cooked, without steaming or boiling in water, frozen	29%
2004 1090	- - - Other	102%
	- Other vegetables and mixtures of vegetables:	
2004 9010	- - - Cooked, without steaming or boiling in water, frozen	29%
2004 9020	- - - Of products of heading 1106 (other than flour, semolina and powders derived from the products of Chapter 8), frozen	29%
2004 9030	- - - Sweet corn, carrots and green beans, whether or not prepared with butter or other tomato sauces, in fully sealed packages	29%
	- - - Other:	
2004 9091	- - - - Preparations of diet and cooking imported for industrial establishments	50.50%
2004 9099	- - - - Other	102%
<u>20.05</u>	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 2006.	
	- Homogenised vegetables	
2005 1010	- - - For infant feeding	7%
2005 1090	- - - Other	102%
	- Potatoes	
2005 2010	- - - Rectangular chips made of potato flour, salted, with added preservatives, dried for consumption upon frying	29%
2005 2020	- - - Fried slices	102%

2005 2090	- - - Other	102%
2005 4000	- Peas (<i>Pisum sativum</i>)	102%
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
2005 5100	- - Beans, shelled	102%
2005 5900	- - Other	102%
	- Asparagus	
2005 6010	- - - For industrial establishment	50.5
2005 6090	- - - Other	102%
2005 7000	- Olives	102%
2005 8000	- Sweet corn (<i>Zea mays</i> var, <i>saccharata</i>)	29%
	- Other vegetables and mixtures of vegetables	
2005 9010	- - - Capers	102%
	- - - Other:	
2005 9091	- - - - Preparations of diet and cooking imported for industrial establishments	50.5
2005 9099	- - - - Other	102%
<u>20.06</u>	20.06 00 00 VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLIZED).	102%
	Note: Refer to additional notes of this section	
<u>20.07</u>	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
	Note: refer to additional note 1 of this chapter .(amendment of the system of 2002)	
	- Homogenised preparations:	
2007 1010	- - - For infant feeding	7%
2007 1090	- - - Other	102%
	- Other:	
2007 9100	- - Citrus fruit	102%
	- - Other:	
2007 9910	- - - Apricot paste and grape paste(Kemeradin)	102%
2007 9920	- - - Grape, pomegranate, locust bean and similar molasses	47%
2007 9990	- - - Other	102%
<u>20.08</u>	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.	
	Note: Refer to additional note 1 of this chapter	

	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
	- - Ground-nuts	
2008 11 10	- - - Ground-nuts butter	29%
2008 11 90	- - - Other	102%
	- - Other, including mixtures	
	- - - Cooked without steaming or boiling in water , frozen.	
2008 19 11.	- - - - From almonds, walnuts or pistachios without adding spirits	71%
2008 19 12.	- - - - From hazelnuts without adding spirits	29%
2008 19 19.	- - - - Other nuts	47%
2008 19 20	- - - Fruit pulp whether or not was fresh or cooked.	29%
2008 19 90	- - - Other	102%
	- Pineapples	
2008 20 10	- - - Cooked, without steaming or boiling in water, frozen	47%
2008 20 90	- - - Other	102%
	- Citrus fruit	
2008 30 10	- - - Cooked, without steaming or boiling in water, frozen	29%
2008 30 90	- - - Other	102%
	- Pears:	
2008 40 10	- - - Cooked, without steaming or boiling in water, frozen	47%
2008 40 90	- - - Other	102%
	- Apricots	
2008 50 10	- - - Cooked, without steaming or boiling in water, frozen	47%
2008 50 90	- - - Other	102%
	- Cherries	
2008 60 10	- - - Cooked, without steaming or boiling in water, frozen	47%
2008 60 90	- - - Other	102%
	- Peaches, including nectarines	
	Note: Refer to additional note 2 of section 8 , Amendment of the system of 2002	
2008 70 10	- - - Cooked, without steaming or boiling in water, frozen	47%
2008 70 90	- - - Other	102%
	- Strawberries	
2008 80 10	- - - Cooked, without steaming or boiling in water, frozen	47%
2008 80 90	- - - Other	102%
	- Other, including mixtures other than those of subheading 200819	
2008 91 00	- - Palm hearts	29%
	- - Mixtures:	

2008 92 10	- - - Cooked, without steaming or boiling in water, frozen	47%
2008 92 20	- - - Other mixed edible parts of plants, prepared or preserved for use by means other than using heavy sweetened syrup	29%
2008 92 90	- - - Other	102%
	- - Other:	
2008 99 10	- - - Cooked, without steaming or boiling in water, frozen	47%
2008 99 20	- - - Other mixed edible parts of plants, prepared or preserved for use by means other than using heavy sweetened syrup	29%
2008 99 90	- - - Other	102%
20.09	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.	
	- Orange juice:	
	- - Frozen	
2009 11 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 11 90	- - - Other	102%
	- - Not frozen , of a brix value not exceeding 20: Note: Amendment of the system of 2002	
2009 12 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 12 90	- - - Other	102%
	- - Other:	
2009 19 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 19 90	- - - Other	102%
	- Grapefruit juice	
	- - Of abrix value not exceeding 20: Note: Amendment of the system of 2002	
2009 21 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 21 90	- - - Other	102%
	- - Other: Note: Amendment of the system of 2002	
2009 29 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 29 90	- - - Other	102%
	- Juice of any other single citrus fruit	
	- - Of abrix value not exceeding 20: Note: Amendment of the system of 2002	

2009 31 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 31 90	- - - Other - - Other: Note: Amendment of the system of 2002	102%
2009 39 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 39 90	- - - Other - Pineapple juice - - Of a brix value not exceeding 20: Note: Amendment of the system of 2002	102%
2009 41 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 41 90	- - - Other - - Other: Note: Amendment of the system of 2002	102%
2009 49 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 49 90	- - - Other	102%
2009 50 00	- Tomato juice - Grape juice (including grape must): - - Of a brix value not exceeding 20: Note: Amendment of the system of 2002	102%
2009 61 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 61 90	- - - Other - - Other: Note: Amendment of the system of 2002	102%
2009 69 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 69 90	- - - Other - Apple juice - - Of a brix value not exceeding 20: Note: Amendment of the system of 2002	102%
2009 71 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 71 90	- - - Other - - Other: Note: Amendment of the system of 2002	102%
2009 79 10	- - - Condensed and prepared for industry Note: Refer to additional note 2 of this chapter	29%
2009 79 90	- - - Other - Juice of any other single fruit of vegetable	102%

	- - - Juice of any other single fruit	
2009 80 11.	- - - - Banana, Condensed prepared for industry	29%
	Note: Refer to additional note 2 of this chapter	
2009 80 12.	- - - - Mango, Condensed prepared for industry	29%
2009 80 13.	- - - - Other Condensed prepared for industry	29%
2009 80 19.	- - - - Other	102%
2009 80 20	- - - Juice of any other single vegetable	102%
2009 90 00	- Mixtures of juices	102%

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES.

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

<u>21.01</u>	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF.		
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101 1100	- - Extracts, essences and concentrates		23.5%
	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
2101 1210	- - - Coffee paste consisting of a mixture of roasted ground coffee, vegetable fat, whether or not containing paste of other items		14.5%
	- - - Other:		
2101 1291.	- - - - Preparations based on essence of coffee		47%
2101 1299.	- - - - Other		23.5%
	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté		
2101 2010	- - - Preparations compound of mixtures of tea, milk powder and sugar		29%
	- - - Other:		
2101 2091	- - - - Tea essence		47%
2101 2099	- - - - Other		47%
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
2101 3010	- - - For industrial establishments		23.5%
2101 3090	- - - Other		47%
<u>21.02</u>	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 3002); PREPARED BAKING POWDERS.		
2102 1000	- Active yeasts		29%
	- Inactive yeasts; other single-cell micro-organisms, dead		
2102 2010	- - - Inactive yeasts (dread)		7%
	- - - Single-cell micro-organisms, dead		
2102 2021	- - - - Obtained by dehydration of enzymes cultivated in environments containing hydrocarbons or carbohydrates, used for animal feeding.		1.7%

2102 2029.	- - - - Other	29%
2102 3000	- Prepared baking powders	29%
21.03	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.	
	- Soya sauce	
2103 1010	- - - For industrial establishments Note: Tax rate is defined according to decree 366/ 2002	7%
2103 1090	- - - Other	29%
2103 2000	- Tomato ketchup and other tomato sauces	29%
	- Mustard flour and meal and prepared mustard	
2103 3010	- - - For industrial establishments Note: Tax rate is defined according to decree 366/ 2002	7%
2103 3090	- - - Other	29%
	- Other:	
2103 9010	- - - For industrial establishments Note: Tax rate is defined according to decree 366/ 2002	7%
2103 9090	- - - Other	29%
21.04	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS .	
	- Soups and broths and preparations thereof:	
	- - - Primarily of flour ,meal , tubes, barley (malt) or vegetable powder:	
2104 1011	- - - - For infant feeding, for industrial establishment	5%
2104 1012.	- - - - For infant feeding	20%
2104 1019	- - - - Other	14.5%
2104 1090	- - - Other	14.5%
	- Homogenised composite food preparations	
2104 2010	- - - Primarily from pork liver paste, pork leg (jambon) paste or pork shoulder paste	71%
2104 2020	- - - Primarily from cows, oxen or sheep meat	20%
2104 2030	- - - Primarily from other meats, intestines or limbs	47%
2104 2040	- - - Primarily from fish	7%
2104 2050	- - - Primarily from caviar and caviar substitutes	132%

2104 2060	- - - Primarily from shellfish and mollusks (including those with shells)	132%
	- - - Primarily from vegetables and plants reserved in liquid other than vinger or acetic acide	
2104 2071	- - - - For infant feeding	7%
2104 2072	- - - - Primarily from mushrooms and truffles	71%
2104 2079	- - - - Other	102%
2104 2090	- - - Other	14.5%
<u>21.05</u>	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA.	
2105 0010	- - - Containing cocoa	102%
2105 0090	- - - Other	29%
<u>21.06</u>	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.	
2106 1000	- Protein concentrates and textured protein substances	29%
	- Other:	
2106 9010	- - - Alcoholic compounds used in the manufacture of beverages	185%
	Note: For financial duties of beverages and spirit reffer to additional note chapter 22	
2106 9020	- - - Table jelly in powder form	29%
	- - - Other:	
2106 9091	- - - - Food preparations non alcoholic fo manufacturing beverages	7%
2106 9092	- - - - Powdes for icecream industry , imported by industrial establishments	7%
2106 9093	- - - - improvments used in the manufacture of food (except ones used in bread) imported by industrial establishments	7%
2106 9094	- - - - cooking and diet preparations , imported by industrial establishments	7%
2106 9095	- - - - coffee whitener	29%
2106 9099	- - - - Other	29%

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 28.51);
 - d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 2915);
 - e) Medicaments of heading 3003 or 3004; or
 - f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading 2202, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 05% vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

Subheading Note.

1. For the purposes of subheading 220410, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Additional notes.

1. Concerning the drinks containing sugar , a sugar consumption tax is payable according to real sugar percentage in it, depending on analysis results done by customs , at 15 S.piastras per net of sugar included in these drinks (Law 12 dated 28.6.1971).
2. A financial duty is payable for spirit drinks and materials imported or local, at 10% of sale price defined by ministry of supply and interior trade with addition duty (Material exertion and local duty) according to law 22/93 dated 14.12.93 , and instructions of ministry of finance 26698 / 15/ 23 dated 10.10.96 , and the law 45 of 1982 which states the funds rate of martial exertion at 30% of financial duty requested on spirit drinks . Also school duty at 40 Spiastres per litre is payable for the imported spirit drinks , excluding Beer which should pay 15 S piastres per litre due to law 150 of 1958 amended by law 211 of 1963.

<u>22.01</u>	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW.		
2201 1000	- Mineral waters and aerated waters		47%
2201 9000	- Other		47%
<u>22.02</u>	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 2009.		
	Note: Refer to additional note 1 of this chapter		
2202 1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		47%
	Note: Refer to additional note 1 of this chapter		
2202 9000	- Other		47%
<u>22.03</u>	BEER MADE FROM MALT.		
2203 0010	- - - In containers of a capacity of less than 1 liter		132%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty		
2203 0090	- - - Other		132%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty		
<u>22.04</u>	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 2009.		
	- Sparkling wine		
2204 1010	- - - Champagne		132%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty		
2204 1090	- - - Other		185%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty		
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	- - In containers holding 2 litres or less		
2204 2110	- - - Wine		132%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty		

2204 2120	- - - Grape must with fermentation prevented by the addition of alcohol Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	185%
2204 2190	- - - Other Note: Refer to additional note 2 of this chapter concerning collection of the financial duty - - Other:	132%
2204 2910	- - - Wine Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	132%
2204 2920	- - - Grape must with fermentation prevented by the addition of alcohol Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	185%
2204 2990	- - - Other Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	132%
2204 3000	- Other grape must Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	132%
<u>22.05</u>	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.	
2205 1000	- In containers holding 2 liters or less Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	132%
2205 9000	- Other Note: refer to additional note 2 of this chapter concerning collection financial duty	132%
<u>22.06</u> 132%	22.06 00 00 OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED. Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
<u>22.07</u>	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH.	
	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
2207 1010	- - - 100% pure ethyl alcohol	23.5%
2207 1090	- - - Other	47%

2207 2000	- Ethyl alcohol and other spirits, denatured, of any strength	47%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
<u>22.08</u>	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES.	
	- Deleted	
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
	- Spirits obtained by distilling grape wine or grape marc	
2208 2010	- - - "Arrak," in different types of bottles	132%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
2208 2090	- - - Other	185%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
2208 3000	- Whiskies	185%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
2208 4000	- Rum and tafia	185%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
2208 5000	- Gin and Geneva	185%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
2208 6000	- Vodka	185%
	Note: refer to additional note 1 of this chapter concerning collection of the financial duty	
2208 7000	- Liqueurs and cordials	185%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
	- Other:	
	- - - Ethyl alcohol , undenatured, of alcohol strength of 80%	
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
2208 9011	- - - Imported of pharmaceutical establishment	23.5%
2208 9019	- - - Other	47%
2208 9090	- - - Other	185%
	Note: Refer to additional note 2 of this chapter concerning collection of the financial duty	
<u>22.09</u>	22.09 00 00 VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID .	71%

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

NOTES.

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

Subheading Note.

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

<u>23.01</u>		FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSKS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES.	
2301 1000	-	Flours, meals and pellets, of meat or meat offal; greaves	7%
2301 2000	-	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	1.7%
<u>23.02</u>		BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS.	
2302 1000	-	Of maize (corn)	7%
2302 2000	-	Of rice	7%
2302 3000	-	Of wheat	7%
2302 4000	-	Of other cereals	7%
2302 5000	-	Of leguminous plants	7%
<u>23.03</u>		RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEETPULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS.	
	-	Residues of starch manufacture and similar residues	
2303 1010	- - -	For industrial establishment	1.7%
2303 1090	- - -	Other	7%
	-	Beet-pulp, bagasse and other waste of sugar manufacture	
2303 2010	- - -	For industrial establishment	1.7%
2303 2090	- - -	Other	7%
	-	Brewing or distilling dregs and waste	
2303 3010	- - -	For industrial establishment	1.7%
2303 3090	- - -	Other	7%
<u>23.04</u>	23.04 00 00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL .	1.7%
<u>23.05</u>	2305 00 00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL .	1.7%

<u>23.06</u>	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 2304 OR 2305.		
2306 1000	- Of cotton seeds		1.7%
2306 2000	- Of linseed		1.7%
2306 3000	- Of sunflower seeds		1.7%
	- Of rape or colza seeds		
	Note: Amendment of the system of 2002		
2306 4100	- - Of low erucic acid rape or cloza seeds		1.7%
2306 4900	- - Other		1.7%
2306 5000	- Of coconut or copra		1.7%
2306 6000	- Of palm nuts or kernels		1.7%
2306 7000	- Of maize (corn) germ		1.7%
	- Other:		
2306 9010	- - - Pulp and other solid material resulting from olive oil extraction		7%
2306 9090	- - - Other		1.7%
<u>23.07</u>	23.07 00 00 WINE LEES; ARGOL.		7%
<u>23.08</u> 1.7%	23.08 00 00 VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	Note: Amendment of the system of 2002		
<u>23.09</u>	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING.		
2309 1000	- Dog or cat food, put up for retail sale		7%
	- Other:		
2309 9010	- - - Concentrated preparations for forage		1.7%
2309 9020	- - - Sweetened forage preparations		7%
2309 9030	- - - Milk substitutes		7%
2309 9040	- - - Forage ready-made for babies fish		1.7%
2309 9090	- - - Other		7%

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTES.

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

24.01**UNMANUFACTURED TOBACCO; TOBACCO REFUSE.**

	- Tobacco, not stemmed/stripped	
2401 1010	- - - Leaf tobacco	20%
2401 1020	- - - Tombak	29%
2401 1090	- - - Other	29%
	- Tobacco, partly or wholly stemmed/stripped :	
2401 2010	- - - Leaf tobacco	20%
2401 2020	- - - Tombak	29%
2401 3000	- Tobacco refuse	29%

24.02**CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.**

2402 1000	- Cigars, cheroots and cigarillos, containing tobacco	47%
2402 2000	- Cigarettes containing tobacco	47%
	- Other:	
2402 9010	- - - Thick rolls (cigars), cheroots and cigarillos ("yellus cigars") containing tobacco substitutes	47%
2402 9090	- - - Cigarettes containing tobacco substitutes	47%

24.03**OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENIZED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.**

2403 1000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	47%
	- Other:	
2403 9100	- - "Homogenized" or "reconstituted" tobacco	47%
	- - Other:	
2403 9910	- - - Chewing tobacco	29%
2403 9920	- - - Snuff	29%
2403 9930	- - - Tobacco extracts and essences	47%
2403 9990	- - - Other	47%

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

NOTES

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading. The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover:
 - a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802);
 - b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - c) Medicaments or other products of Chapter 30;
 - d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - e) Setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp course slates (heading 6803);
 - f) Precious or semi-precious stones (heading 7102 or 7103);
 - g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 9001);
 - h) Billiard chinks (heading 9504); or
 - i) Writing or drawing chinks or tailors' chinks (heading 9609).
3. Any products classifiable in heading 2517 and any other heading of the Chapter are to be classified in heading 2517.
4. Heading 25.30 applies, inter alia. to : vermiculite, perlite and chlorites. Unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerscham (whether or not in polished pieces); amber; agglomerated meerscham and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.
2. Cement duty of 20 S Pounds per ton is payable with addition duties of national defense due to decision 1773/ W dated 11.5.1957 school duty is 1 S Pound per ton.

<u>25.01</u>	25.01 00 00	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER.	7%
		Note: Refer to additional note 1 of this chapter	
<u>25.02</u>	25.02 00 00	UNROASTED IRON PYRITES.	1.7%
<u>25.03</u>	2503 00 00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR .	1.7%
<u>25.04</u>		NATURAL GRAPHITE.	
2504 1000		- In powder or in flakes	1.7%
2504 9000		- Other	1.7%
<u>25.05</u>		NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLORED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26.	
2505 1000		- Silica sands and quartz sands	7%
2505 9000		- Other	1.7%
<u>25.06</u>		QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.	
2506 1000		- Quartz	1.7%
2506 2000		- Quartzite	1.7%
2506 2100		- - Crude or roughly trimmed	1.7%
2506 2900		- - Other	1.7%
<u>25.07</u>		KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED.	
2507 00 10		- - - For use by industry	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2507 00 90		- - - Other	7%

<u>25.08</u>	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING NO. 6806), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED. MULLITE; CHAMOTTE OR DINAS EARTHS.		
.2508 1000	- Bentonite		1.7%
.2508 2000	- Decolorizing earths and fuller/s earth		1.7%
.2508 3000	- Fire-clay		1.7%
.2508 4000	- Other clays		1.7%
.2508 5000	- Andalusite, kyanite and sillimanite		1.7%
.2508 6000	- Mullite		1.7%
.2508 7000	- Chamotte or dinas earths		1.7%
<u>25.09</u>	CHALK .		
2509 0010	- - - For the manufacture of P.V.C granules		1.7%
	Note: Refer to additional note 2 of this chapter		
	- - - Microdol		
2509 0021	- - - - for industrial establishments		5%
	Note: Decision of ministry of economy 1651 of year 2001		
2509 0022	- - - - Other		20%
2509 0090	- - - Other		20%
<u>25.10</u>	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK.		
2510 1000	- Unground		20%
2510 2000	- Ground		20%
<u>25.11</u>	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 2816.		
	- Natural barium sulphate (barytes)		
2511 1010	- - - For industry use		1.7%
	Note: Refer to additional note 2 of this chapter		
2511 1090	- - - Other		7%
2511 2000	- Natural barium carbonate (witherite)		7%
<u>25.12</u>	25.12 00 00	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS .	5%
<u>25.13</u>	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL		

GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED.

		- Pumice stone:	
2513 1100	- -	Crude or in irregular pieces, including crushed pumice ("bimskies")	5%
2513 1900	- -	Other	5%
		- Emery, natural corundum, natural garnet and other natural abrasives	
2513 2010	- - -	Crude emery and emery in the form of grains or powder	1%
		Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	
2513 2090	- - -	Other	5%
<u>25.14</u>	25.14 00 00	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE .	
		Note: Exempted from unified tax according to decree 266	
<u>25.15</u>		MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.	
		- Marble and travertine:	
		- - Crude or roughly trimmed	
2515 1110	- - -	Unworked marble, in blocks, neither sawn, polished nor roughly squared	29%
2515 1190	- - -	Other	29%
2515 1200	- -	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	29%
2515 2000	-	Ecaussine and other calcareous monumental or building stone; alabaster	29%
<u>25.16</u>		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:	
2516 1100	- -	Crude or roughly trimmed:	1%
		Note: Exempted from unified tax according to decree 266	
2516 1200	- -	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20%
		- Sandstone:	
2516 2100	- -	Crude or roughly trimmed	1%
		Note: Exempted from unified tax according to decree 266	
2516 2200	- -	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20%
		- Other monumental or building stone	

	- - - Porperty merely cut into blockes :	
2516 9011	- - - - for industrial establishments	5%
2516 9019	- - - - Other	20%
2516 9090	- - - Other	20%
<u>25.17</u>	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALING 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 NO. 2515 OR 2516, WHETHER OR NOT HEAT-TREATED:	
2517 1000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metaling or for railway or other ballast, shingle and flint, whether or not heat-treated	20%
2517 2000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 251710	20%
2517 3000	- Tarred macadam	20%
	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:	
2517 4100	- - Of marble	29%
2517 4900	- - Other	20%
<u>25.18</u>	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; DOLOMITE RAMMING MIX.	
	Note: Amendment of the system of 2002	
2518 1000	- Dolomite, not calcined or sintered	20%
	Note: Amendment of the system of 2002	
2518 2000	- Calcined or sintered dolomite	20%
	Note: Amendment of the system of 2002	
2518 3000	- Dolomite ramming mix	20%
	Note: Amendment of the system of 2002	
<u>25.19</u>	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE.	
2519 1000	- Natural magnesium carbonate (magnesite)	1.7%
2519 9000	- Other	1.7%
<u>25.20</u>	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED,	

WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS.

2520 1000	- Gypsum; anhydrite	5%
	- Plasters	
2520 2010	- - - Gypsum specially prepared for use in dentistry	7%
	Note: Gypsum prepared for use in dentistry as a result of additive except very small quantities enter in heading 3407, Refer to explanations of mentioned heading	
2520 2020	- - - Medical plasters	20%
2520 2090	- - - Other	5%

25.21 LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT .

2521 0010	- - - for industrial establishment	10%
2521 0090	- - - Other	20%

25.22 QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25.

	- Quicklime	
2522 1010	- - - for industrial establishment	5%
2522 1090	- - - Other	20%
	- Slaked lime	
2522 2010	- - - for industrial establishment	5%
2522 2090	- - - Other	20%
2522 3000	- Hydraulic lime	5%

25.23 PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLORED OR IN THE FORM OF CLINKERS.

Note: Refer to additional note 5 of this chapter

2523 1000	- Cement clinkers	29%
	- Portland cement:	
	Note: Refer to additional note 3 of this chapter	
2523 2100	- - White cement, whether or not artificially colored	20%
	Note: Refer to additional note 3 of this chapter	
2523 2900	- - Other	47%
	Note: Refer to additional note 3 of this chapter	
2523 2910	- - - Cement imported for investment and tourism projects	23.5%
2523 2990	- - - Other	47%
2523 3000	- Aluminous cement	20%

Note: Refer to additional note 3 of this chapter		
	- Other hydraulic cements	
2523 90 10	- - - Magnesium cements containing at least 5% of magnesium oxide	20%
Note: Refer to additional note 3 of this chapter		
2523 90 90	- - - Other	29%
Note: Refer to additional note 3 of this chapter		
<u>25.24</u>	ASBESTOS.	
2524 00 10	- - - Asbestos powder for use by industry (white)	1.7%
Note: Refer to additional note 2 of this chapter		
2524 00 90	- - - Other	20%
<u>25.25</u>	MICA, INCLUDING SPLITTINGS; MICA WASTE.	
2525 10 00	- Crude mica and mica rifted into sheets or splittings	1%
Note: Exempted from unified tax according to decree 266		
2525 20 00	- Mica powder	1%
Note: Exempted from unified tax according to decree 266		
2525 30 00	- Mica waste	1%
Note: Exempted from unified tax according to decree 266		
<u>25.26</u>	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC.	
	- Not crushed, not powdered	
2526 10 10	- - - Steatite	5%
	- - - Talc	
2526 10 21	- - - - For industry	1.7%
Note: Refer to additional note 2 of this chapter		
2526 10 29	- - - - Other	7%
	- Crushed, or powdered	
2526 20 10	- - - Steatite	5%
	- - - Talc	
2526 20 21	- - - - For industry	1.7%
Note: Refer to additional note 2 of this chapter		
2526 20 29	- - - - Other	7%
<u>25.28</u>	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H₃BO₃ CALCULATED ON THE DRY WEIGHT.	
2528 10 00	- Natural sodium borates and concentrates thereof (whether or not calcined)	1%
Note: Exempted from unified tax according to decree 266 of 2001		

	- Other:	
2528 9010	- - - Natural boric acid for use by industry Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 2 of this chapter	1%
2528 9090	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>25.29</u>	FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR.	
2529 1000	- Felspar Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Fluorspar:	
2529 2100	- - - Containing by weight 97% or less of calcium fluoride	5%
2529 2200	- - - Containing by weight more than 97% of calcium fluoride	5%
2529 3000	- Leucite; nepheline and nepheline syenite	5%
<u>25.30</u>	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED.	
2530 1000	- Vermiculite, perlite and chlorites, unexpanded	5%
2530 2000	- Kieserite, epsomite (natural magnesium sulphates)	5%
	- Other:	
	- - - Meerschaum, whether or not in polished blocks, and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	
2530 9011	- - - - for industrial establishment	5%
2530 9019	- - - - Other	20%
2530 9020	- - - Natural arsenite	1.7%
2530 9030	- - - (Strontium carbnite) Strontianite, whether or not calcified, excepting strontium oxide	5%
2530 9040	- - - Crushed crockery	1.7%
2530 9050	- - - Natural cryolite and natrual chiolite Note: Exempted from unified tax according to decree 266 of 2001, previously heading 25.27 (HS amendment 2002)	1%
2530 9060	- - - Natural Micaceous iron oxide Note: Previously heading 25.3040 (H.S amendment 2002)	5%
2530 9090	- - - Other	5%

CHAPTER 26
ORES, SLAG AND ASH

NOTES.

1. This Chapter does not cover:
 - a) Slag or similar industrial waste prepared as macadam (heading 2517);
 - b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
 - c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
 - d) Basic slag of Chapter 31;
 - e) Slag wool, rock wool or similar mineral wools (heading 6806);
 - f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 7112); or
 - g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 2601 to 2617, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 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 26.20 applies only to:
 - a) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1. For the purposes of subheading 262021, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-dock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 262060.

<u>26.01</u>		IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES.	
		- Iron ores and concentrates, including roasted iron pyrites	
2601	1100	- - Non-agglomerated	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2601	1200	- - Agglomerated	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2601	2000	- Roasted iron pyrites	1.7%
<u>26.02</u>	26.02 00 00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT.	7%
<u>26.03</u>	26.03 00 00	COPPER ORES AND CONCENTRATES .	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>26.04</u>	26.04 00 00	NICKEL ORES AND CONCENTRATES .	7%
<u>26.05</u>	26.05 00 00	COBALT ORES AND CONCENTRATES .	7%
<u>26.06</u>	26.06 00 00	ALUMINUM ORES AND CONCENTRATES .	7%
<u>26.07</u>	26.07 00 00	LEAD ORES AND CONCENTRATES .	1.7%
<u>26.08</u>	26.08 00 00	ZINC ORES AND CONCENTRATES .	1.7%
<u>26.09</u>	2609 00 00	TIN ORES AND CONCENTRATES.	1.7%
<u>26.10</u>	26.10 00 00	CHROMIUM ORES AND CONCENTRATES .	7%
<u>26.11</u>	26.11 00 00	TUNGSTEN ORES AND CONCENTRATES .	7%
<u>26.12</u>		URANIUM OR THORIUM ORES AND CONCENTRATES.	
2612	1000	- Uranium ores and concentrates	7%
2612	2000	- Thorium ores and concentrates	7%

<u>26.13</u>		MOLYBDENUM ORES AND CONCENTRATES.	
2613 1000	- Roasted		7%
2613 9000	- Other		7%
<u>26.14</u>	26.14 00 00	TITANIUM ORES AND CONCENTRATES .	7%
<u>26.15</u>		NIObIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES.	
2615 1000	- Zirconium ores and concentrates		7%
2615 9000	- Other		7%
<u>26.16</u>		PRECIOUS METAL ORES AND CONCENTRATES.	
2616 1000	- Silver ores and concentrates		7%
2616 9000	- Other		7%
<u>26.17</u>		OTHER ORES AND CONCENTRATES.	
2617 1000	- Antimony ores and concentrates		7%
2617 9000	- Other		7%
<u>26.18</u>	26.18 00 00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL .	7%
	Note: Amendment of the system of 2002		
<u>26.19</u>	26.19 00 00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL .	7%
<u>26.20</u>		ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC , METALS OR THEIR COMPOUNDS.	
	Note: Amendment of the system of 2002		
	- Containing mainly zinc:		
	- - Hard zinc spelter :		
2620 1110	- - - for industrial establishment		7%
2620 1190	- - - Other		29%
	- - Other:		
2620 1910	- - - for industrial establishment		7%
2620 1990	- - - Other		29%
	- Containing mainly lead		
	Note: Amendment of the system of 2002		

	- - Leaded gasoline sludges and leaded anti-knock compound sludges:	
2620 21 10	- - - for industrial establishment	7%
2620 21 90	- - - Other	29%
	- - Other:	
2620 29 10	- - - for industrial establishment	7%
2620 29 90	- - - Other	29%
	- Containing mainly copper	
2620 30 10	- - - for industrial establishment	7%
2620 30 90	- - - Other	29%
	- Containing mainly aluminum	
2620 40 10	- - - for industrial establishment	7%
2620 40 90	- - - Other	29%
	- 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	
	Note: Amendment of the system of 2002	
2620 60 10	- - - for industrial establishment	7%
2620 60 90	- - - Other	29%
	- Other:	
	Note: Amendment of the system of 2002	
	- - Containing antimony , beryllium cadmium , chromium or their mixtures	
2620 91 10	- - - for industrial establishment	7%
2620 91 90	- - - Other	29%
	- - Other:	
2620 99 10	- - - for industrial establishment	7%
2620 99 90	- - - Other	29%
<u>26.21</u>	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP) , ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE.	
	Note: Amendment of the system of 2002	
2621 10 00	- Ash and residues from the incineration of municipal waste	7%
2621 90 00	- Other	7%

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

NOTES.

1. This Chapter does not cover:
 - a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - b) Medicaments of heading 3003 or 3004; or
 - c) Mixed unsaturated hydrocarbons of heading 3302 or 3805.
2. References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polycyclic aromatic hydrocarbons of which less than 60 % by volume distils at 300°C at a pressure of 1013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 2710 "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1. For the purposes of subheading 270111, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%
2. For the purposes of subheading 270112, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5.833 kcal/kg.
3. For the purposes of subheadings 270710, 2707.20, 2707.30, 2707.40, and 2707.60 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, Xylenes, naphthalene or phenols, respectively.
4. For the purposes of subheading 271011, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 °C (ASTM D 86 method).

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.
2. A finance duty for flammable materials is 5.5 S piastres per every litre, also a consumption duty at 1.5 S piastres per every litre due to decision 1173/w dated 11.51957 :

<u>27.01</u>	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL.		
	- Coal , whether or not pulverised , but not agglomerated		
2701 1100	- - Anthracite		1.7%
2701 1200	- - Bituminous coal		1.7%
2701 1900	- - Other coal		1.7%
2701 2000	- Briquettes, ovoids and similar solid fuels manufactured from coal		1.7%
<u>27.02</u>	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET.		
2702 1000	- Lignite, whether or not pulverized, but not agglomerated		1.7%
2702 2000	- Agglomerated lignite		1.7%
<u>27.03</u>	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED .		
2703 0010	- - - for industrial establishment		7%
2703 0090	- - - Other		29%
<u>27.04</u>	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON.		
	Note: Refer to additional note 9 of this chapter		
2704 0010	- - - Retort carbon		1.7%
2704 0090	- - - Other		1.7%
<u>27.05</u>	27.05 00 00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS .	7%
<u>27.06</u>	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS.		
2706 0010	- - - Coal tar containing not more than 05% of water		5%
2706 0090	- - - Other		7%
<u>27.07</u>	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS.		
2707 1000	- Benzole (benzene)		7%
2707 2000	- Toluole (toluene)		7%

2707 3000	- Xylol (xylenes)	7%
2707 4000	- Naphthalene	7%
2707 5000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distill's at 250 degrees C by the ASTM D 86 method	7%
2707 6000	- Phenols	7%
	- Other:	
2707 9100	- - Creosote oils	7%
2707 9900	- - Other	7%
<u>27.08</u>	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARs.	
	- Pitch	
2708 1011	- - - - for industrial establishment	7%
2708 1019	- - - - Other	29%
	- Pitch coke	
2708 2011	- - - - for industrial establishment	7%
2708 2019	- - - - Other	29%
<u>27.09</u>	27.09 00 00 PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE .	5%
<u>27.10</u>	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS, WASTE OIL.	
	- petroleum oils and oils obtained from bituminous minerals (other than crude); preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations other than waste oil.	
	Note: Amendment of the system of 2002	
	- - Light oils and Preparations	
	Note: Amendment of the system of 2002	
2710 1110	- - - Oil spirit of engines (gasoline) locally known as benzen) including oil spirit for airplanes	7%
	Note: Refer to additional note 3 of this chapter	
2710 1120	- - - Petroleum ether	7%
	Note: Refer to additional note 4 of this chapter	
2710 1190	- - - Other	7%
	- - Other:	
	Note: Amendment of the system of 2002	

2710 1910	- - - Kerosen of type known as gas oil (including fuel for jet airplanes) Note: Refer to additional note 5 of this chapter	5%
2710 1920	- - - (solar) or distilled mazot Note: Refer to additional note 6 of this chapter	5%
2710 1930	- - - Fuel oil (Crud mazot) Note: Refer to additional note 6 of this chapter	5%
2710 1940	- - - Diesel oil Note: Refer to additional note 6 of this chapter	5%
2710 1950	- - - Lubricating oil	7%
	- - - Vaseline and paraffin oils:	
2710 1961.	- - - - For industry Note: Refer to additional note 2 of this chapter	1.7%
2710 1969.	- - - - Other	7%
	- - - Other:	
2710 1991.	- - - - White oils for the use in industrial establishments authorized for the manufacture of rubber sheets	29%
2710 1992.	- - - - Paint solvents for industrial establishments	29%
2710 1999.	- - - - Other	7%
	- Waste oils: Note: Amendment of the system of 2002	
2710 9100	- - Containing Polychlorinated biphenyls (PCBs), Polychlorinated biphenyls(PCTs) or polybrominated biphenyls (Pbbs)	29%
2710 9900	- - Other	29%
<u>27.11</u>	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.	
	- Liquefied	
	- - Natural gas	
2711 1110	- - - for industrial establishment	7%
2711 1190	- - - Other	29%
	- - Propane	
2711 1210	- - - for industrial establishment	7%
2711 1290	- - - Other	29%
	- - Butanes	
2711 1310	- - - for industrial establishment	5%
2711 1390	- - - Other	20%
	- - Ethylene, propylene, butylene and butadiene	
2711 1410	- - - for industrial establishment	7%
2711 1490	- - - Other	29%
	- - Other:	
2711 1910	- - - for industrial establishment	7%

2711 1990	- - - Other	29%
	- In gaseous state:	
	- - Natural gas	
2711 2110	- - - for industrial establishment	7%
2711 2190	- - - Other	29%
	- - Other:	
	- - - "Botan"	
2711 2911.	- - - - for industrial establishment	5%
2711 2919.	- - - - Other	20%
	- - - Other:	
2711 2991.	- - - - for industrial establishment	7%
2711 2999.	- - - - Other	29%
<u>27.12</u>	PETROLEUM JELLY; PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLORED.	
	- Petroleum jelly:	
2712 1010	- - - For the pharmaceutical industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 2 of this chapter	
2712 1090	- - - Other	7%
	- Paraffin wax containing by weight less than 075% of oil:	
2712 2010	- - - For the PVC granules industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 2 of this chapter	
2712 2090	- - - Other	5%
2712 9000	- Other	5%
<u>27.13</u>	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS.	
	- Petroleum coke:	
2713 1100	- - Not calcined	7%
2713 1200	- - Calcined	7%
2713 2000	- Petroleum bitumen	29%
2713 9000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	29%
	Note: prohibited of import due to decision of Ministry of economy 1509 dated 15/ 12 / 2002	
<u>27.14</u>	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE	

AND TAR SANDS, ASPHALTITES AND ASPHALTIC ROCKS.

2714 1000	- Bituminous or oil shale and tar sands	20%
	- Other:	
2714 9010	- - - For surfacing roads	20%
2714 9020	- - - Asphalt	5%
2714 9090	- - - Other	20%

27.15

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).

Note: Refer to additional note 7 of this chapter

2715 0010	- - - For surfacing roads	20%
2715 0090	- - - Other	29%

27.16

ELECTRICAL ENERGY (OPTIONAL HEADING).

Note: Refer to additional note 8 of this chapter

SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES.

1. (a) Goods (other than radioactive ores answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

 (b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
- 2- Subject to Note I above, goods classifiable in heading 3004, 3005, 3006, 3212, 3303 , 3304, 3305, 3306 , 3307, 3506, 3707 or 3808 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - a) Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - b) Presented together; and
 - c) Identifiable, whether by their nature or by the relative proportions in which they are present as being complementary one to another.

CHAPTER 28

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

NOTES.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - b) The products mentioned in (a) above, dissolved in water;
 - c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - d) The products mentioned in (a), (b) or (c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
 - e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates of inorganic bases (heading 28.38), organic products included in headings 28.43 to 28.46 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - b) Halide oxides of carbon (heading 28.12);
 - c) Carbon disulphide (heading 28.13);
 - d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - e) Hydrogen peroxide, solidified with urea (heading 28.47) carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
 - a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24;

cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals of heading 38.24;

- f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - g) The metals, whether or not pure, 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 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
- a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic 84) and all elements with an atomic number greater than 84;
 - b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0002 µCi/g);
 - e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - f) Radioactive residues whether or not usable. The term “isotopes”, for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:
 - Individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition

I - CHEMICAL ELEMENTS

<u>28.01</u>		FLUORINE, CHLORINE, BROMINE AND IODINE.	
2801 1000	- Chlorine		1.7%
2801 2000	- Iodine		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
2801 3000	- Fluorine; bromine		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>28.02</u>	28.02 00 00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR.	1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>28.03</u> 1.7%	28.03 00 00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED) .	
<u>28.04</u>		HYDROGEN, RARE GASES AND OTHER NON-METALS.	
2804 1000	- Hydrogen		1.7%
	- Rare gases:		
2804 2100	- - Argon		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
2804 2900	- - Other		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
2804 3000	- Nitrogen		1.7%
2804 4000	- Oxygen		1.7%
2804 4010	- - - Oxygen for medical use		1.7%
2804 4490	- - - Other		7%
2804 5000	- Boron; tellurium		1.7%
	- Silicon		
2804 6100	- - Containing by weight not less than 99.99% of silicon		1.7%
2804 6900	- - Other		1.7%
2804 7000	- Phosphorus		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
2804 8000	- Arsenic		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
2804 9000	- Selenium		1%
	Note: Exempted from unified tax according to decree 266 of 2001		

<u>28.05</u>	ALKALI OR ALKALINE-EARTH METALS; RARE EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY.		
	- Alkali Or alkaline-earth metals:		
2805 1100	- - Sodium		7%
2805 1200	- - Calcium		7%
	Note: Amendment of the system of 2002		
2805 1900	- - Other		7%
2805 3000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		7%
2805 4000	- Mercury		7%
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS WITH NON_METALS		
<u>28.06</u>	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID.		
2806 1000	- Hydrogen chloride (hydrochloric acid)		7%
2806 2000	- Chlorosulphuric acid		1.7%
<u>28.07</u>	28.07 00 00	SULPHURIC ACID; OLEUM	29%
<u>28.08</u>	NITRIC ACID; SULPHONITRIC ACIDS.		
2808 00 10	- - - Nitric acid		1.7%
2808 00 20	- - - Sulphonitric acids		1.7%
<u>28.09</u>	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID AND POLYPHOSPHORIC ACIDS:WHETHER OR NOT CHIMICALY DEFINED		
	Note: Amendment of the system of 2002		
2809 1000	- Diphosphorus pentaoxide		1.7%
2809 2000	- Phosphoric acid and polyphosphoric acids		1.7%
<u>28.10</u>	2810 00 00	OXIDES OF BORON; BORIC ACIDS	1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>28.11</u>	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS.		
	- Other inorganic acids:		
2811 1100	- - Hydrogen fluoride (hydrofluoric acid)		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
2811 1900	- - Other		1%
	Note: Exempted from unified tax according to decree 266 of 2001		

	- Other inorganic oxygen compounds of non-metals:	
2811 2100	- - Carbon dioxide	7%
2811 2200	- - Silicon dioxide	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2811 2300	- - Sulphur dioxide	7%
2811 2900	- - Other	1.7%

III-halgen or sulphur compounds of non-metal

28.12

HALIDES AND HALIDE OXIDES OF NON-METALS:

2812 1000	- Chlorides and chloride oxides	1.7%
2812 9000	- Other	1.7%

28.13

SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE.

2813 1000	- Carbon disulphide	1.7%
2813 9000	- Other	1.7%

IV. NORGANIC BASES AND OXIDES , HYDROXIDES AND PEROXIDES METALS

28.14

AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION.

2814 1000	- Anhydrous ammonia	7%
	- Ammonia in aqueous solution	
2814 2010	- - - for industrial establishment	7%
2814 2090	- - - Other	29%

28.15

SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM.

	- sodium hyroxide (caustic soda)	
2815 1100	- - Solid	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2815 1200	- - In aqueous solution (soda lye or liquid soda)	1.7%
2815 2000	- Potassium hydroxide (caustic potash)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2815 3000	- Peroxides of sodium or potassium	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

28.16

HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM.

2816 1000	- Hydroxide and peroxide of magnesium	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

		- Oxide , hydroxide and peroxide, of strontium or barium Note: Amendment of the system of 2002	
2816 40 10	- - -	, hydroxides and peroxides , of strontium Note: Previously heading 2816.30 and 2816.20	1.7%
2816 40 20	- - -	Oxide , hydroxide and peroxide , of barium Note: Exempted from unified tax according to decree 266 of 2001 , Previously heading 2816.30	1%
<u>28.17</u>	28.17 00 00	ZINC OXIDE; ZINC PEROXIDE:	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>28.18</u>		ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINUM OXIDE; ALUMINUM HYDROXIDE.	
2818 10 00	-	Artificial corundum, whether or not chemically defined Note: Exempted from unified tax according to decree 266 of 2001	1%
2818 20 00	-	Aluminum oxide, other than artificial corundum Note: Exempted from unified tax according to decree 266 of 2001	1%
2818 30 00	-	Aluminum hydroxide Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>28.19</u>		CHROMIUM OXIDES AND HYDROXIDES.	
2819 10 00	-	Chromium trioxide Note: Exempted from unified tax according to decree 266 of 2001	1%
2819 90 00	-	Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>28.20</u>		MANGANESE OXIDES.	
2820 10 00	-	Manganese dioxide Note: Exempted from unified tax according to decree 266 of 2001	1%
2820 90 00	-	Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>28.21</u>		IRON OXIDES AND HYDROXIDES; EARTH COLORS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS FE₂O₃.	
2821 10 00	-	Iron oxides and hydroxides Note: Exempted from unified tax according to decree 266 of 2001	1%
2821 20 00	-	Earth colours	1.7%
<u>28.22</u>	28.22 00 00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES.	1.7%
<u>28.23</u>	28.23 00 00	TITANIUM OXIDES	1%
		Note: Exempted from unified tax according to decree 266 of 2001	

28.24**LEAD OXIDES; RED LEAD AND ORANGE LEAD.**

2824 1000	- Lead monoxide (litharge, massicot) Note: Exempted from unified tax according to decree 266 of 2001	1%
2824 2000	- Red lead and orange lead Note: Exempted from unified tax according to decree 266 of 2001	1%
2824 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%

28.25**HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES.**

2825 1000	- Hydrazine and hydroxylamine and their inorganic salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2825 2000	- Lithium oxide and hydroxide Note: Exempted from unified tax according to decree 266 of 2001	1%
2825 3000	- Vanadium oxides and hydroxides Note: Exempted from unified tax according to decree 266 of 2001	1%
2825 4000	- Nickel oxides and hydroxides Note: Exempted from unified tax according to decree 266 of 2001	1%
2825 5000	- Copper oxides and hydroxides Note: Exempted from unified tax according to decree 266 of 2001	1%
2825 6000	- Germanium oxides and zirconium dioxide Note: Exempted from unified tax according to decree 266 of 2001	1%
2825 7000	- Molybdenum oxides and hydroxides Note: Exempted from unified tax according to decree 266 of 2001	1%
2825 8000	- Antimony oxides Note: Exempted from unified tax according to decree 266 of 2001	1%
2825 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%

V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS.**28.26****V- FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS.**

	- Fluorides:	
2826 1100	- - Of ammonium or of sodium Note: Exempted from unified tax according to decree 266 of 2001	1%
2826 1200	- - Of aluminum Note: Exempted from unified tax according to decree 266 of 2001	1%
2826 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2826 2000	- Fluorosilicates of sodium or of potassium	1%

	Note: Exempted from unified tax according to decree 266 of 2001	
2826 3000	- Sodium hexafluoroaluminate (synthetic cryolite)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2826 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>28.27</u>	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES.	
2827 1000	- Ammonium chloride	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2827 2000	- Calcium chloride	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other chlorides:	
2827 3100	- - Of magnesium	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2827 3200	- - Of aluminum	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2827 3300	- - Of iron	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2827 3400	- - Of cobalt	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2827 3500	- - Of nickel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2827 3600	- - Of zinc	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Heading 2827.38 according to amendment of H.S of 2002 was deleted	
	Note: Amendment of the system of 2002	
2827 3900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Chloride oxides and chloride hydroxides:	
2827 4100	- - Of copper	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2827 4900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Bromides and bromide oxides:	
2827 5100	- - Bromides of sodium or of potassium	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2827 5900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2827 6000	- Iodides and iodide oxides	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>28.28</u>	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES.	

2828 1000	- Commercial calcium hypochlorite and other calcium hypochlorites Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Other:	
2828 9010	- - - Sodium hypochlorite Note: Exempted from unified tax according to decree 266 of 2001	1%
2828 9090	- - - Other	1.7%
<u>28.29</u>	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES.	
	- Chlorates:	
2829 1100	- - Of sodium - - Other:	7%
2829 1910	- - - Of potassium for the manufacture of matches Note: exempted from unified tax according to decree 266 of 2001 reduced duty should be applied as per terms and reservation defined by customs directorate	1%
2829 1990	- - - Other - Other:	7%
2829 9010	- - - Bromates and perBromates Note: Refer to additional note 2 of this chapter	7%
2829 9020	- - - Iodates and periodates Note: Refer to additional note 2 of this chapter	7%
2829 9030	- - - Perchlorates Note: Refer to additional note 2 of this chapter	7%
<u>28.30</u>	SULPHIDES; POLYSULPHIDES WHETHER NOT CHEMICALLY DEFINED	
	Note: Amendment of the system of 2002	
2830 1000	- Sodium sulphides Note: Exempted from unified tax according to decree 266 of 2001	1%
2830 2000	- Zinc sulphide Note: Exempted from unified tax according to decree 266 of 2001	1%
2830 3000	- Cadmium sulphide Note: Exempted from unified tax according to decree 266 of 2001	1%
2830 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>28.31</u>	DITHIONITES AND SULPHOXYLATES:	
2831 1000	- Of sodium Note: Exempted from unified tax according to decree 266 of 2001	1%
2831 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>28.32</u>	SULPHITES; THIOSULPHATES:	

2832 1000	- Sodium sulphates	1.7%
2832 2000	- Other sulphites	1.7%
2832 3000	- Thiosulphates	1.7%
<u>28.33</u>	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES).	
	- Sodium sulphates :	
2833 1100	- - Disodium sulphate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2833 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other sulphates :	
2833 2100	- - Of magnesium	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2833 2200	- - Of aluminum	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2833 2300	- - Of chromium	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2833 2400	- - Of nickel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2833 2500	- - Of copper	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2833 2600	- - Of zinc	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2833 2700	- - Of barium	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2833 2900	- - Other	1.7%
2833 3000	- Alums	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2833 4000	- Peroxosulphates (persulphates)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>28.34</u>	NITRITES; NITRATES:	
2834 1000	- Nitrites	1.7%
	- Nitrates :	
2834 2100	- - Of potassium	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2834 2900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>28.35</u>	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), AND PHOSPHATES POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED	
	Note: Amendment of the system of 2002	

2835 1000	- Phosphinates (hypophosphites) and phosphonates (phosphites) Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Phosphates:	
2835 2200	- - Of mono or disodium	1.7%
2835 2300	- - Of trisodium	1.7%
2835 2400	- - Of potassium	1.7%
2835 2500	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	1.7%
2835 2600	- - Other phosphates of calcium	1.7%
2835 2900	- - Other	1.7%
	- PolyPhosphates :	
2835 3100	- - Sodium triphosphate (sodium tripolyphosphate)	1.7%
2835 3900	- - Other	1.7%
<u>28.36</u>	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE.	
2836 1000	- Commercial ammonium carbonate and other ammonium carbonates	1.7%
2836 2000	- Disodium carbonates Note: Exempted from unified tax according to decree 266 of 2001	1%
2836 3000	- Sodium hydrogencarbonate (sodium bicarbonate) Note: Exempted from unified tax according to decree 266 of 2001	1%
2836 4000	- Potassium carbonates Note: Exempted from unified tax according to decree 266 of 2001	1%
2836 5000	- Calcium carbonate Note: Exempted from unified tax according to decree 266 of 2001	1%
2836 6000	- Barium carbonates Note: Exempted from unified tax according to decree 266 of 2001	1%
2836 7000	- Lead carbonates Note: Exempted from unified tax according to decree 266 of 2001	1%
2836 9000	- Other: Note: Exempted from unified tax according to decree 266 of 2001	1%
2836 9100	- - Lithium carbonates Note: Exempted from unified tax according to decree 266 of 2001	1%
2836 9200	- - Strontium carbonate Note: Exempted from unified tax according to decree 266 of 2001	1%
	- - Other:	
2836 9910	- - - Magnesium carbonate Note: Exempted from unified tax according to decree 266 of 2001	1%
2836 9990	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>28.37</u>	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES.	

		- Cyanides and cyanides oxides	
2837 1100	- -	Of sodium	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2837 1900	- -	Other	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2837 2000	-	Complex cyanides	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
28.38	28.38 00 00	FULMINATES, CYANATES AND THIOCYANATES	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
28.39		SILICATES; COMMERCIAL ALKALI METAL SILICATES.	
		- Of Sodium :	
		- - Sodium metasilicates:	
2839 1110	- - -	Anhydrous	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2839 1190	- - -	In solution	7%
		- - Other:	
2839 1910	- - -	Anhydrous	1.7%
2839 1990	- - -	In solution	7%
2839 2000	-	Of potassium	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
		- Other:	
2839 9010	- - -	Aluminum trisilicate	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2839 9090	- - -	Other	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
28.40		BORATES; PEROXOBORATES (PERBORATES).	
		- Disodium tetraborate (refined borax):	
2840 1100	- -	Anhydrous	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2840 1900	- -	Other	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
		- Other Borates:	
2840 2010	- - -	Sodium borate	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2840 2090	- - -	Other	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2840 3000	-	Peroxoborates (perborates)	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
28.41		SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS.	

2841 1000	- Aluminates	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2841 2000	- Chromates of zinc or of lead	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2841 3000	- Sodium dichromate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2841 5000	- Other chromates and dichromates; peroxochromates	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Manganites, manganates and permanganates:	
2841 6100	- - Potassium permanganate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2841 6900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2841 7000	- Molybdates	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2841 8000	- Tungstates (wolframates)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2841 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>28.42</u>	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS, (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED) OTHER THAN AZIDES.	
	Note: Amendment of the system of 2002	
	- Double or complex silicates including aluminosilicates whether or not chemically defined :	
	Note: Amendment of the system of 2002	
2842 1010	- - - Arsenic and arsenate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2842 1020	- - - Aluminosilicates chemically defined	7%
2842 1090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2842 9000	- Other	1.7%
	Note: Amendment of the system of 2002	
	MISCELLANEOUS	
<u>28.43</u>	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS.	
	- Colloidal precious metals	
2843 1010	- - - Colloidal silver ("collargo")	1.7%
2843 1090	- - - Other	7%
	- Silver compounds :	
2843 2100	- - Silver nitrate	1%

Note: Exempted from unified tax according to decree 266 of 2001

	- - Other:	
2843 2910	- - - Mild silver protein (argentum Vitellinatum or argyrol)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2843 2920	- - - Strong silver protein (protargol)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2843 2990	- - - Other	7%
2843 3000	- Gold compounds	7%
2843 9000	- Other compounds; amalgams	7%

28.44

RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS:

2844 1000	- Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds	7%
2844 2000	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	7%
2844 3000	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	7%
2844 4000	- Radioactive elements and isotopes and compounds other than those of subheadings 28.44.1, 28.44.20, 28.44.30, alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, their compounds, radioactive residues	7%
2844 5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	7%

28.45

ISOTOPES OTHER THAN THOSE OF HEADING 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED.

2845 1000	- Heavy water (deuterium oxide)	7%
2845 9000	- Other	7%

28.46

COMPOUNDS, INORGANIC OR ORGANIC, OF RARE EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS:

2846 1000	- Cerium compounds	7%
2846 9000	- Other	7%

28.47

HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA.

2847 0010	- - - Hydrpgen peroxide for use by industry	1%
	Note: exempted from unified tax according to decree 266 of 2001	

and reduces duty should be applied as per terms and reservations defined by customs directorate

2847 0090	- - - Other	7%
<u>28.48</u>	28.48 00 00 PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>28.49</u>	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED:	
2849 1000	- Of calcium	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2849 2000	- Of silicon	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2849 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>28.50</u>	28.50 00 00 HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49.	7%
<u>28.51</u>	28.51 00 00 OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS.	7%

CHAPTER 29
ORGANIC CHEMICALS

NOTES.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - a) Separate chemically defined organic compounds, whether or not containing impurities;
 - b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - c) The products of headings 29.36 to 29.39, or the sugar ethers and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
 - g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
2. This Chapter does not cover:
 - a) Goods of heading 1504 or crude glycerol of heading 15.20;
 - 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) Urea (heading 3102 or 3105);
 - f) 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);
 - g) Enzymes (heading 3507);
 - h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 3606);
 - i) 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 38.24; or
 - j) 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 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives. Nitro and nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29. For the purposes of headings 2911, 2912, 2914, 2918 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 2905 to 29.20
5.
 - a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
 - b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
 - c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
 - 1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound; and
 - 2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
 - 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 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms. Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids or imides of polybasic acids. These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclizing function or functions here listed.

Subheading 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 subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

Additional notes.

**I - HYDROCARBONS AND THEIR HALOGENATED,
SULPHONATED,NITRATED OR NITROSATED DERIVATIVES**

29.01

ACYCLIC HYDROCARBONS:

2901 1000	- Saturated	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Unsaturated	
2901 2100	- - Ethylene	1.7%
2901 2200	- - Propene (propylene)	1.7%
2901 2300	- - Butene (butylene) and isomers thereof	1.7%
2901 2400	- - Buta-1,3-diene and isoprene	1.7%
	- - Other:	
2901 2910	- - - Acetylene gas	7%
2901 2990	- - - Other	1.7%

29.02

CYCLIC HYDROCARBONS:

	- Cyclanes, cyclenes and cycloterpenes:	
2902 1100	- - Cyclohexane	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2902 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2902 2000	- Benzene	7%
2902 3000	- Toluene	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Xylenes:	
2902 4100	- - o-Xylene	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2902 4200	- - m-Xylene	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2902 4300	- - p-Xylene	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2902 4400	- - Mixed xylene isomers	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2902 5000	- Styrene	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2902 6000	- Ethylbenzene	7%
2902 7000	- Cumene	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

	- Other:	
2902 90 10	- - - Naphthalene	7%
2902 90 90	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS:	
	Note: Subheading 290316 is deleted according to amendment of H.S of 2002	
	- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903 1100	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 1200	- - Dichloromethane (methylene chloride)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 1300	- - Chloroform (trichloromethane)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 1400	- - Carbon tetrachloride	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 1500	- - 1,2-Dichloroethane (ethylene dichloride)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001. By amendment of H.S of 2002 , heading 290316 is deleted	
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903 2100	- - Vinyl chloride (chloroethylene)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 2200	- - Trichloroethylene	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 2300	- - Tetrachloroethylene (perchloroethylene)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 2900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 3000	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903 4100	- - Trichlorofluoromethane	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 4200	- - Dichlorodifluoromethane	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 4300	- - Trichlorotrifluoroethanes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 4400	- - Dichlorotetrafluoroethanes and chloropentafluoroethane	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2903 4500	- - Other derivatives perhalogenated only with fluorine and chlorine	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

2903 4600	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes: Note: Exempted from unified tax according to decree 266 of 2001	1%
2903 4700	- - Other perhalogenated derivatives Note: Exempted from unified tax according to decree 266 of 2001	1%
2903 4900	- - Other Note: Exempted from unified tax according to decree 266 of 2001 - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	1%
2903 5100	- - 1,2,3,4,5,6-Hexachlorocyclohexane Note: Exempted from unified tax according to decree 266 of 2001	1%
2903 5900	- - Other Note: Exempted from unified tax according to decree 266 of 2001 - Halogenated derivatives of aromatic hydrocarbons:	1%
2903 6100	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene Note: Exempted from unified tax according to decree 266 of 2001	1%
2903 6200	- - Hexachlorobenzene and DDT (1,1,1-trichloro-2, 2-bis(p-chlorophenyl) Note: Exempted from unified tax according to decree 266 of 2001	1%
2903 6900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>29.04</u>	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED:	
2904 1000	- Derivatives, containing only sulpho groups, their salts and ethyl esters Note: Exempted from unified tax according to decree 266 of 2001 - Derivatives containing only nitro or only nitroso groups:	1%
2904 2010	- - - Nitrobenzene Note: Exempted from unified tax according to decree 266 of 2001	1%
2904 2090	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
2904 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
<u>29.05</u>	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
	- Saturated monohydric alcohols:	
2905 1100	- - Methanol (methyl alcohol) Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 1200	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 1300	- - Butan-1-ol (n-butyl alcohol) Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 1400	- - Other butanols Note: Exempted from unified tax according to decree 266 of 2001	1%

2905 1500	- - Pentanol (amyl alcohol) and isomers thereof Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 1600	- - Octanol (octyl alcohol) and isomers thereof Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 1700	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 1900	- - Other - Unsaturated monohydric alcohols:	7%
2905 2200	- - Acyclic terpene alcohols Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 2900	- - Other - Diols	7%
2905 3100	- - Ethylene glycol (ethanediol) Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 3200	- - Propylene glycol (propane-1,2-diol) Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 3900	- - Other - Other polyhydric alcohols:	7%
2905 4100	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane) Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 4200	- - Pentaerythritol Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter, Amendment of the system	1%
2905 4300	- - Mannitol Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 4400	- - D-glucitol (sorbitol) Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 4500	- - Glycerol Note: Exempted from unified tax according to decree 266 of 2001	1%
2905 4900	- - Other - Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	7%
2905 5100	- - Ethchlorvynol Note: Narcotic drug , Amendment of the system of 2002 - - Other:	7%
2905 5910	- - - Chloral hydrate for pharmaceutical industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
2905 5990	- - - Other	7%

29.06

CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:

- Cyclanic, cyclenic or cycloterpenic:

2906 1100	- - Menthol	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2906 1200	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2906 1300	- - Sterols and inositols	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2906 1400	- - Terpeneols	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:	
2906 1910	- - - Terpin and terpin hydrate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2906 1990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Aromatic:	
2906 2100	- - Benzyl alcohol	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2906 2900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

**PHENOLS; PHENOL-ALCOHOLS; AND THEIR HALOGENATED ,
SULPHONATED NITRATED OR NITROSATED DERIVATIVES**

29.07

PHENOLS; PHENOL-ALCOHOLS:

	- Monophenols:	
2907 1100	- - Phenol (hydroxybenzene) and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2907 1200	- - Cresols and their salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2907 1300	- - Octylphenol, nonylphenol and their isomers; salts thereof	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2907 1400	- - Xylenols and their salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2907 1500	- - Naphthols and their salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:	
2907 1910	- - - Thymol	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2907 1990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Polyphenols: phenol-alcohols	
	Note: Amendment of the system of 2002	
2907 2100	- - Resorcinol and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

2907 2200	- - Hydroquinone (quinol) and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2907 2300	- - 4,4/'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2907 2900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001 as per amendment of H.S of 2002 heading 2907.3000 is deleted to be included with in this subheading.	
29.08	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS:	
2908 1000	- Derivatives containing only halogen substitutes and their salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2908 2000	- Derivatives containing only sulpho groups, their salts and esters	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2908 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
29.09	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909 1100	- - Diethyl ether	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2909 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2909 2000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2909 3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909 4100	- - 2,2/'-Oxydiethanol (diethylene glycol, digol)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2909 4200	- - Monomethyl ethers of ethylene glycol or of diethylene glycol	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2909 4300	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2909 4400	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	1%

		Note: Exempted from unified tax according to decree 266 of 2001	
2909 4900	- - Other		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2909 5000	- Ether-phenols, ether-alcohol-phenols and their halogenated, suphonated, nitrated or nitrosated derivatives		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2909 6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>29.10</u>	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2910 1000	- Oxirane (ethylene oxide)		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2910 2000	- Methyloxirane (propylene oxide)		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2910 3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)		1%
		Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter, Amendment of the system	
2910 9000	- Other		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>29.11</u>	2911 00 00 ACETALS AND HEMIACETALS WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
	ALDEHYDE-FUNCTION COMPOUNDS		
<u>29.12</u>	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE:		
	- Acyclic aldehydes without other oxygen function:		
2912 1100	- - Methanal (formaldehyde)		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2912 1200	- - Ethanal (acetaldehyde)		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2912 1300	- - Butanal (butyraldehyde, normal isomer)		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2912 1900	- - Other		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
	- Cyclic aldehydes without other oxygen function:		
2912 2100	- - Benzaldehyde		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:		
2912 2910	- - - Aromatic aldehydes		1%

		Note: Exempted from unified tax according to decree 266 of 2001	
2912 2900	- - - Other		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2912 3000	- Aldehyde-alcohols		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912 4100	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2912 4200	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2912 4900	- - Other		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2912 5000	- Cyclic polymers of aldehydes		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2912 6000	- Paraformaldehyde		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>29.13</u>	29.13 00 00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING NO. 2912	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
		KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	
<u>29.14</u>		KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
		- Acyclic ketones without other oxygen function:	
2914 1100	- - Acetone		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2914 1200	- - Butanone (methyl ethyl ketone)		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2914 1300	- - 4-Methylpentan-2-one (methyl isobutyl ketone)		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2914 1900	- - Other		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914 2100	- - Camphor		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2914 2200	- - Cyclohexanone and methylcyclohexanones		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2914 2300	- - Ionones and methylionones		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
2914 2900	- - Other		1%
		Note: Exempted from unified tax according to decree 266 of 2001	
		- Aromatic ketones without other oxygen function:	

2914 3100	- - Phenylacetone (phenylpropan-2-one) Note: Exempted from unified tax according to decree 266 of 2001 , Amendment of the system of 2002	1%
2914 3900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
2914 4000	- Ketone-alcohols and ketone-aldehydes Note: Exempted from unified tax according to decree 266 of 2001	1%
2914 5000	- Ketone-phenols and ketones with other oxygen function Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Quinones:	
2914 6100	- - Anthraquinone Note: Exempted from unified tax according to decree 266 of 2001	1%
2914 6900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
2914 7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives Note: Exempted from unified tax according to decree 266 of 2001	1%

**CARBOXYLIC ACIDS AND THEIR ANHYDRIDES , HALIDES,
PEROXYDES AND PEROXY ACIDES AND THEIR
HALOGENATED,SULPHONATED , NITRATED OR NITROSATED
DERVATIVES**

29.15

**SATURATED ACYCYLIC MONOCARBOXYLIC ACIDS AND THEIR
ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR
HALOGENATED, SULPHONATED, NITRATED OR NITROSATED
DERIVATIVES:**

	- Formic acid, its salts and esters:	
2915 1100	- - Formic acid Note: Exempted from unified tax according to decree 266 of 2001	1%
2915 1200	- - Salts of formic acid Note: Exempted from unified tax according to decree 266 of 2001	1%
2915 1300	- - Esters of formic acid Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Acetic acid and its salts; acetic anhydride:	
2915 2100	- - Acetic acid Note: Exempted from unified tax according to decree 266 of 2001	1%
2915 2200	- - Sodium acetate Note: Exempted from unified tax according to decree 266 of 2001	1%
2915 2300	- - Cobalt acetates Note: Exempted from unified tax according to decree 266 of 2001	1%
2915 2400	- - Acetic anhydride Note: Exempted from unified tax according to decree 266 of 2001	1%
2915 2900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Esters of acetic acid:	
2915 3100	- - Ethyl acetate	1%

	Note: Exempted from unified tax according to decree 266 of 2001	
2915 3200	- - Vinyl acetate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 3300	- - n-Butyl acetate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 3400	- - Isobutyl acetate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 3500	- - 2-Ethoxyethyl acetate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 3900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 4000	- Mono-, di- or trichloroacetic acids, their salts and esters	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 5000	- Propionic acid, its salts and esters	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 6000	- Butanoic acids, prntanioc acids, their salts and esters	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , Amendment of the system of 2002	
	- Palmitic acid, stearic acid, their salts and esters:	
2915 7010	- - - Stearic acid	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 7020	- - - Zinc Stearite	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 7090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2915 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
29.16	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916 1100	- - Acrylic acid and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 1200	- - Esters of acrylic acid	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 1300	- - Methacrylic acid and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 1400	- - Esters of methacrylic acid	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Oleic, linoleic or linolenic acids, their salts and esters	
2916 1510	- - - Oleic acid	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

2916 1520	- - - esters of this acids	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 1590	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Benzoic acid, its salts and esters	
2916 3110	- - - Sodium benzoate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 3120	- - - Esters of benzoic acid	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 3190	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Benzoyl peroxide and benzoyl chloride	
2916 3210	- - - Benzoyl peroxide	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 3220	- - - Benzoyl chloride	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 3400	- - Phenylacetic acid, and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 3500	- - Esters of phenylacetic acid	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:	
2916 3910	- - - Esters	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2916 3990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>29.17</u>	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917 1100	- - Oxalic acid, its salts and esters	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 1200	- - Adipic acid, its salts and esters	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 1300	- - Azelaic acid, sebacic acid, their salts and esters	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 1400	- - Maleic anhydride	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

2917 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917 3100	- - Dibutyl orthophthalates	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 3200	- - Dioctyl orthophthalates	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 3300	- - Dinonyl or didecyl orthophthalates	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 3400	- - Other esters of orthophthalic acid	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 3500	- - Phthalic anhydride	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 3600	- - Terephthalic acid and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 3700	- - Dimethyl terephthalate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2917 3900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
29.18	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:	
	Note: subheading 29181700 deleted by amendment of H.S of 2002	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	- - Lactic acid, its salts and esters:	
2918 1110	- - - Calcium lactate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2918 1190	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2918 1200	- - Tartaric acid	1.7%
2918 1300	- - Salts and esters of tartaric acid	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2918 1400	- - Citric acid	1.7%
	- - Salts and esters of citric acid	
2918 1510	- - - Sodium citrate for the pharmaceutical industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2918 1520	- - - Ammonium iron citrate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Gluconic acid, its salts and esters :	

2918 1610	- - - Calcium gluconate Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 1690	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 1900	- - Other Note: Exempted from unified tax according to decree 266 of 2001, subheading 291817 is deleted and its contents merged in this - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: - - Salicylic acid and its salts	1%
2918 2110	- - - Sodium salicylate Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 2120	- - - Bismuth salicylate Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 2130	- - - Lithium salicylate Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 2190	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 2200	- - O-Acetylsalicylic acid, its salts and esters Note: Exempted from unified tax according to decree 266 of 2001 - - Other esters of salicylic acid and their salts	1%
2918 2310	- - - Methyl salicylate Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 2320	- - - Phenol salicylate ("salol") Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 2330	- - - Anti-pyrine salicylate ("saltipyrine") Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 2390	- - - Other Note: Exempted from unified tax according to decree 266 of 2001 - - Other:	1%
2918 2910	- - - Basic bismuth gallate ("dermatol") Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 2990	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives Note: Exempted from unified tax according to decree 266 of 2001	1%
2918 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%

ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Note: Amendment of the system of 2002

<u>29.19</u>	29.19 00 00	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	1%
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Note: Exempted from unified tax according to decree 266 of 2001

29.20 ESTERS OF OTHER INORGANIC ACIDS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:

2920 1000 - Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, **1%** sulphonated, nitrated or nitrosated derivatives

Note: Exempted from unified tax according to decree 266 of 2001

- Other:

2920 90 10	- - - Esters of phosphoric acid and their hydrogenated, sulfonated, nitrated or nitrosated derivatives	1%
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Note: Exempted from unified tax according to decree 266 of 2001

- - - Esters of nitrore and nitric acid and their hydrogenated sulfonated , nitrated or nitroseted derivatives

2920 9021.	- - - - Nitroglycerin, nitrides, nitroglycol and other basic materials for use in the manufacture of explosives	1%
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Note: Exempted from unified tax according to decree 266 of 2001 and it is excluded product

2920 9029.	- - - - Other	1%
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Note: Exempted from unified tax according to decree 266 of 2001

2920 9090	- - - Other	1%
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Note: Exempted from unified tax according to decree 266 of 2001

AMINE-FUNCTION COMPOUNDS.

29.21 AMINE-FUNCTION COMPOUNDS:

- Acyclic monoamines and their derivatives; salts thereof:

2921 1100	- - Methylamine, di- or trimethylamine and their salts	1%
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Note: Exempted from unified tax according to decree 266 of 2001

2921	1200	- - Diethylamine and its salts	1%
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Note: Exempted from unified tax according to decree 266 of 2001

2921 1900 - - Other **1%**

Note: Exempted from unified tax according to decree 266 of 2001

- Acyclic polyamines and their derivatives; salts thereof:

2921 2100	- - Ethylenediamine and its salts	1%
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Note: Exempted from unified tax according to decree 266 of 2001

2921 2200	- - Hexamethylenediamine and its salts	1%
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Note: Exempted from unified tax according to decree 266 of 2001

2921	2900	- - Other	1%
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Note: Exempted from unified tax according to decree 266 of 2001

2921 3000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	1%
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Note: Exempted from unified tax according to decree 266 of 2001

	- Aromatic monoamines and their derivatives; salts thereof:	
2921 4100	- - Aniline and its salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2921 4200	- - Aniline derivatives and their salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2921 4300	- - Toluidines and their derivatives; salts thereof Note: Exempted from unified tax according to decree 266 of 2001	1%
2921 4400	- - Diphenylamine and its derivatives; salts thereof Note: Exempted from unified tax according to decree 266 of 2001	1%
2921 4500	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof Note: Exempted from unified tax according to decree 266 of 2001	1%
2921 4600	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN) , fencamfamin (INN), lefetamine (INN), levamfetamine (INN) ,mefenorex (INN) and phentermine (INN) ; salts thereof Note: Narotic drugs, previously in heading 2921.4900,Amendment of the system of 2002,Exempted from unified tax according to decree	1%
2921 4900	- - Other Note: Exempted from unified tax according to decree 266 of 2001 - Aromatic polyamines and their derivatives; salts thereof:	1%
2921 5100	- - o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof Note: Exempted from unified tax according to decree 266 of 2001	1%
2921 5900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>29.22</u>	OXYGEN-FUNCTION AMINO-COMPOUNDS:	
	- Amino-alcohols, other than those containing more than one kind of oxygen function;their ethers and esters, salts thereof: Note: Amendment of the system of 2002	
2922 1100	- - Monoethanolamine and its salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2922 1200	- - Diethanolamine and its salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2922 1300	- - Triethanolamine and its salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2922 1400	- - Dextopropoxyphene (INN) and its salts Note: Narotic drugs, previously in heading 29221900,Amendment of the system of 2002,Exempted from unified tax according to decree	1%
2922 1900	- - Other Note: Exempted from unified tax according to decree 266 of 2001 - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function; their ethers and esters,salts thereof: Note: Amendment of the system of 2002	1%
2922 2100	- - Aminohydroxynaphthalenesulphonic acids and their salts Note: Exempted from unified tax according to decree 266 of 2001	1%

2922 2200	- - Anisidines, dianisidines, phenetidines, and their salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2922 2900	- - Other Note: Exempted from unified tax according to decree 266 of 2001 - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter, Amendment of the system	1%
2922 3100	- - Amfeparmone (INN), methadone (INN) and normethadone (INN); ; salts thereof Note: Narotic drugs, Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001	1%
2922 3900	- - Other Note: Previously in heading 2921.4900,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001 - Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof: Note: Amendment of the system of 2002	1%
2922 4100	- - Lysine and its esters; salts thereof Note: Exempted from unified tax according to decree 266 of 2001	1%
2922 4200	- - Glutamic acid and its salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2922 4300	- - Anthranilic acid, and salts thereof Note: Exempted from unified tax according to decree 266 of 2001	1%
2922 4400	- - Tilidine (INN) and its salts Note: Narotic drugs, previously included in the subheading 2922.4900,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001	1%
2922 4900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
2922 5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>29.23</u>	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS: Note: Amendment of the system of 2002	
2923 1000	- Choline and its salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2923 2000	- Lecithins and other phosphoaminolipids Note: Exempted from unified tax according to decree 266 of 2001	1%
2923 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>29.24</u>	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID: - Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof Note: Amendment of the system of 2002	
2924 1100	- - Meprobamate (INN)	1%

Note: Narotic drugs, previously in heading 29241000, Amendment of the system of 2002, Exempted from unified tax according to decree		
2924 1900	- - Other	1%
Note: Amendment of the system of 2002 , Exempted from unified tax according to decree 266 of 2001		
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924 2100	- - Ureines and their derivatives; salts thereof	1%
Note: Exempted from unified tax according to decree 266 of 2001		
2924 2300	- - 2 -Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	1%
Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter, Amendment of the system		
2924 2400	- - Ethinamate (INN)	1%
Note: Narotic drugs, refer to additional note 4 of this section, Amendment of the system of 2002, Exempted from unified tax according to decree 266 of 2001		
2924 2900	- - Other	1%
Note: Exempted from unified tax according to decree 266 of 2001		
<u>29.25</u>	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS:	
	- Imides and their derivatives; salts thereof:	
	- - Saccharin and its salts:	
2925 1110	- - - For use by industry	1%
Note: Exempted from unified tax according to decree 266 of 2001 K refer to additional note number 1 of this chapter		
2925 1190	- - - Other	7%
2925 1200	- - Glutethimide (INN)	1%
Note: Narotic drugs, previously included in heading 29251900, Amendment of the system of 2002, Exempted from unified tax according to decree 266 of 2001		
2925 1900	- - Other	1%
Note: Exempted from unified tax according to decree 266 of 2001		
2925 2000	- Imines and their derivatives; salts thereof	1%
Note: Exempted from unified tax according to decree 266 of 2001		
<u>29.26</u>	NITRILE-FUNCTION COMPOUNDS:	
2926 1000	- Acrylonitrile	1%
Note: Exempted from unified tax according to decree 266 of 2001		
2926 2000	- 1-Cyanoguanidine (dicyandiamide)	1%
Note: Exempted from unified tax according to decree 266 of 2001		
2926 3000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	1%
Note: Narotic drugs, Amendment of the system of 2002, Exempted from unified tax according to decree 266 of 2001, previously in heading 2926.9000		

2926 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
29.27	.29.27 00 00 DIAZO-, AZO- AND AZOXY-COMPOUNDS	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
29.28	29.28 00 00 ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
29.29	COMPOUNDS WITH OTHER NITROGEN-FUNCTION:	
2929 1000	- Isocyanates	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 2 of this chapter	
2929 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	ORGANO-SULPHUR COMPOUNDS:	
29.30	ORGANO-SULPHUR COMPOUNDS:	
2930 1000	- Dithiocarbonates (xanthates)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2930 2000	- Thiocarbamates and dithiocarbamates	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2930 3000	- Thiuram mono-, di- or tetrasulphides	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2930 4000	- Methionine	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2930 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
29.31	OTHER ORGANO-INORGANIC COMPOUNDS:	
2931 0010	- - - Mercury organic compounds	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2931 0020	- - - Arsenic organic compounds	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2931 0090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
29.32	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932 1100	- - Tetrahydrofuran	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

2932 1200	- - 2-Furaldehyde (furfuraldehyde)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2932 1300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2932 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Lactones:	
2932 2100	- - Coumarin, methylcoumarins and ethylcoumarins	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other lactones:	
2932 2910	- - - Santonin	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2932 2920	- - - Phenol and phenolphthalein and other lactones	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2932 2990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other:	
2932 9100	- - Isosafrole	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2932 9200	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2932 9300	- - Piperonal	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2932 9400	- - Safrole	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2932 9500	- - Tetrahyrocannabinols (all isomers)	1%
	Note: Narotic drugs,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001, previously in heading 2932.9900	
2932 9900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>29.33</u>	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY:	
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933 1100	- - Phenazone (antipyrin) and its derivatives	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2933 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933 2100	- - Hydantoin and its derivatives	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2933 2900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933 3100	- - Pyridine and its salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2933 3200	- - Piperidine and its salts Note: Exempted from unified tax according to decree 266 of 2001	1%
2933 3300	- - Alfentanil (INN) , anileridine (INN) , bezitramide (INN) , bromazepam (INN) , difenoxin (INN) , diphenoxylate (INN) , dipipanone (INN) , fentanyl (INN) , ketobemidone (INN), methylphenidate (INN) , pentazocine (INN), pethidine (INN), Pethedidine (INN intermediate A , phencyclidine INN) (PCP), phenoperidine (INN, pipradrol (INN) , pirtranide INN , propiram (INN and trimeperidine (INN, salts thereof Note: Refer to additional note 4 of this section , Narotic drugs,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001, previously in heading 2933.3900 ,Cetopmidon (INN) mentioned in the french text only	1%
2933 3900	- - Other Note: Exempted from unified tax according to decree 266 of 2001 - Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	1%
2933 4100	- - Levorphanol (INN) and its salts Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001	1%
2933 4900	- - Other Note: Amendment of the system of 2002 , Exempted from unified tax according to decree 266 of 2001 - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	1%
2933 5200	- - Malonylurea (barbituric acid) and its salts Note: Exempted from unified tax according to decree 266 of 2001 , Amendment of the system of 2002	1%
2933 5300	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN) , butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN),secobarbitol (INN) and vinylbital (INN); salts thereof Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001	1%
2933 5400	- - Other deivatives of malonylurea (barbituric acid) ; salts thereof Note: Amendment of the system of 2002 , Exempted from unified tax according to decree 266 of 2001	1%
2933 5500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001	1%
2933 5900	- - Other Note: Exempted from unified tax according to decree 266 of 2001 - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	1%

2933 6100	- - Melamine	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2933 6900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Lactams:	
2933 7100	- - 6-Hexanelactam (epsilon-caprolactam)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2933 7200	- - Clobazepam (INN) and methypylon (INN)	1%
	Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001, previously included in heading	
2933 7900	- - Other lactams	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other:	
2933 9100	- - Alprazolam (INN), camazepam (INN), camazepam (INN), chlodiazepoxid (INN), clonazepam (INN), clorazepate (INN), delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam ((INN), halazepam (INN), lorazepam (INN) lormetazepam (INN),mazindol (INN), medazepam (INN), midazolam (INN) , nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazwpam (INN), prazepam (INN), pyrovalreone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN), salts thereof	1%
	Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001, previously included in heading	
	- - Other:	
	Note: Amendment of the system of 2002	
2933 9910	- - - Hexamethylene titeraminec DCI metheneamine known as Irotraobine	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2933 9990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>29.34</u>	NUCLEIC ACIDS AND THEIR SALTS; OTHER HETEROCYCLIC COMPOUNDS:	
	Note: Amendment of the system of 2002	
2934 1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2934 2000	- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , Amendment of the system of 2002	
2934 3000	- Compounds containing a phenolthiazine ring-system (whether or not hydrogenated), not further fused	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , Amendment of the system of 2002	
	- Other:	
	Note: Amendment of the system of 2002	
2934 9100	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN),	1%

mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof

Note: Refer to additional note 4 of this section ,Narotic drugs,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001

2934 9900 - - Other 1%

Note: Amendment of the system of 2002 , Exempted from unified tax according to decree 266 of 2001

29.35 29.35 00 00 SULPHONAMIDES 1%

Note: Exempted from unified tax according to decree 266 of 2001

PROVITAMINS, VITAMINS AND HORMONES

29.36 PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, ADD INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT.

2936 1000 - Provitamins, unmixed 1%

Note: Exempted from unified tax according to decree 266 of 2001

- Vitamins and their derivatives, unmixed:

2936 2100 - - Vitamins A and their derivatives 1%

Note: Exempted from unified tax according to decree 266 of 2001

2936 2200 - - Vitamin B1 and its derivatives 1%

Note: Exempted from unified tax according to decree 266 of 2001

2936 2300 - - Vitamin B2 and its derivatives 1%

Note: Exempted from unified tax according to decree 266 of 2001

2936 2400 - - D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives 1%

Note: Exempted from unified tax according to decree 266 of 2001

2936 2500 - - Vitamin B6 and its derivatives 1%

Note: Exempted from unified tax according to decree 266 of 2001

2936 2600 - - Vitamin B12 and its derivatives 1%

Note: Exempted from unified tax according to decree 266 of 2001

2936 2700 - - Vitamin C and its derivatives 1%

Note: Exempted from unified tax according to decree 266 of 2001

2936 2800 - - Vitamin E and its derivatives 1%

Note: Exempted from unified tax according to decree 266 of 2001

2936 2900 - - Other vitamins and their derivatives 1%

Note: Exempted from unified tax according to decree 266 of 2001

2936 9000 - Other, including natural concentrates 1%

Note: Exempted from unified tax according to decree 266 of 2001

29.37 Hormones, PROSTAGLANDIN, THROMBOXANES AND LEUKOTRIENES, natural or reproduced by synthesis;DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES

Note: Amendment of the system of 2002

	- Polypeptide hormones, protein hormones and glycoprotein hormones , their derivatives and structural analogues	
	Note: Amendment of the system of 2002	
2937 1100	- - Somatotropin, its derivatives and structural analogues	1%
	Note: Exempted from unified tax according to decree 266 of 2001,Amendment of the system of 2002, previously included in headings 2933.90 , 2934.90 and 293710	
2937 1200	- - Insulin and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001,Amendment of the system of 2002, previously heading	
2937 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001,amendment of system of 2002, previously included in heading 2937.99 , 2937.29 , 2914.50	
	- Steroidal hormones their derivatives and structural analogues:	
	Note: Amendment of the system of 2002	
2937 2100	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2937 2200	- - Halogenated derivatives of corticosteroidal hormones	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2937 2300	- - Oestrogens and progestogens	1%
	Note: Exempted from unified tax according to decree 266 of 2001, previous heading 2937.92 , Amendment of the system of 2002	
2937 2900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001, previously included in headings 291450, 2937.29 and 29.3799 , Amendment of the system of 2002	
	- Catecholamine hormones their derivatives and structural analogues:	
	Note: Amendment of the system of 2002	
2937 3100	- - Epinephrine	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , previuosly included in heading 2937.99 , amendment of the system of	
2937 3900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , previuosly included in headings 2937.99 , 2922.30 , amendment of the system of 2002	
2937 4000	- Amino-acid derivatives	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , amendment of the system of 2002, previuosly included in heading	
2937 5000	- Prostaglandins thromboxanes and leukotrienes their derivatives and structural analogues	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , amendment of the system of 2002, previuosly included in headings 291819 , 2918.90 and 2934.90	
2937 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , amendment of the system of 2002, previuosly equalized according to list of comparison headings 2933.90 , 2934.90 and 2937.99	

XII.GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.

<u>29.38</u>	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:	
2938 1000	- Rutoside (rutin) and its derivatives	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2938 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>29.39</u>	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:	
	- Alkaloids of opium and their derivatives; salts thereof :	
	- - Concentrates of poppy straw bupernorphine (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	
	Note: Narcotic drug, refer to additional note 4 of this chapter, amendment of the system of 2002	
	- - - Morphine , derivatives and salts :	
2939 1111	- - - - For pharmaceutical industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
2939 1119	- - - - Other	7%
2939 1120	- - - Concentrates of poppy straw (opium) containing 50% or more in weight	7%
	Note: Prohibited , amendment of system of 2002 , previously included in subheading 13021100	
2939 1190	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2939 1900	- - Other	1%
	Note: Amendment of the system of 2002 , Exempted from unified tax according to decree 266 of 2001	
	- Alkaloids of cinchona and their derivatives; salts thereof	
2939 2100	- - Quinine and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2939 2900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2939 3000	- Caffeine and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Ephedrines and their salts:	
2939 4100	- - Ephedrine and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2939 4200	- - Pseudophedrine (INN) and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2939 4300	- - Cathine (INN) and its salts	1%

Note: Narotic drugs ,Amendment of the system of 2002,Exempted from unified tax according to decree 266 of 2001,previously included in subheading 2939.49

2939 4900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives;salts thereof	
	Note: Amendment of the system of 2002	
2939 5100	- - Fenetylline (INN) and its salts	1%
	Note: exempted from unified tax according to decree 266 of 2001 refer to additional note 4 of this chapter .(amendment of the system	
2939 5900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939 6100	- - Ergometrine (INN) and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2939 6200	- - Ergotamine (INN) and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2939 6300	- - Lysergic acid and its salts	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2939 6900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other:	
	- - Cocaine, ecgonine levometamfetamine, metamfetamine (INN) metamfetamine racemate; salts, esters , and other derivatives thereof	
	- - - Cocaine and their salts:	
2939 9111.	- - - For pharmaceutical industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
2939 9119.	- - - Other	7%
2939 9190	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:	
	Note: Amendment of the system of 2002	
2939 9910	- - - Theobromine , and derivatives	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2939 9920	- - - Nicotine , and its salts	1%
	Note: Amendment of the system of 2002, Exempted from unified tax according to decree 266 of 2001 Previously including 2939.7000	
2939 9990	- - - Other	1%
	Note: Amendment of the system of 2002, Exempted from unified tax according to decree 266 of 2001	

XIII - OTHER ORGANIC COMPOUNDS

<u>29.40</u>	29.40 00 00	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS AND SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER	7%
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THAN PRODUCTS OF HEADING 29.37, 29.38 OR 29.39.

Note: Amendment of the system of 2002

29.41

ANTIBIOTICS.

2941 1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2941 2000	- Streptomycins and their derivatives, salts thereof	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2941 3000	- Tetracyclines and their derivatives; salts thereof	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2941 4000	- Chloramphenicol and its derivatives; salts thereof	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2941 5000	- Erythromycin and its derivatives; salts thereof	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
2941 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

<u>29.42</u>	29.42 00 00	OTHER ORGANIC COMPOUNDS .	7%
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CHAPTER 30

PHARMACEUTICAL PRODUCTS

NOTES.

1. This Chapter does not cover:
 - a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section iv);
 - b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 3301);
 - d) Preparations of headings 3303 to 3307, even if they have therapeutic or prophylactic properties;
 - e) Soap or other products of heading 3401 containing added medicaments;
 - f) Preparations with a basis of plaster for use in dentistry (heading 3407): or
 - g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 3502).
2. For the purposes of heading 3002, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 3003 and 3004 and of Note 4 (d) to this Chapter, the following are to be treated:
 - a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 1302, merely standardised or dissolved in any solvent;
 - b) As products which have been mixed
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 3006 applies only to the following, which are to be classified in that heading and no other heading of the Nomenclature:
 - a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - b) Sterile laminaria and sterile laminaria tents;
 - c) Sterile absorbable surgical or dental haemostatics;
 - d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - e) Blood-grouping reagents;
 - f) Dental cements and other dental flumes; bone reconstruction cements;

- g) First-aid boxes and kits;
- h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- 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.

30.01 **GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED.**

3001 1000	- Glands and other organs, dried, whether or not powdered	5%
3001 2000	- Extracts of glands or other organs or of their secretions	5%
3001 9000	- Other	5%

30.02 **HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS.**

3002 1000	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes :	1.7%
3002 2000	- Vaccines for human medicine	1.7%
3002 3000	- Vaccines for veterinary medicine	1.7%
3002 9000	- Other	1.7%

30.03 **MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE:**

	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	
	- - - for human medicine :	
3003 10 11.	- - - - For treating cancer (PAS)	1.7%
3003 10 12.	- - - - For treating schistosomiasis	1.7%
3003 10 19.	- - - - Other	1.7%
3003 10 20	- - - For veterinary medicine	1.7%
	- Containing other antibiotics :	
	- - - for human medicine :	
3003 20 11	- - - - For treating tuberculosis ("isoniazide")	1.7%
3003 20 12.	- - - - For treating schistosomiasis	1.7%
3003 20 19.	- - - - Other	1.7%

3003 2020	- - - For veterinary medicine	1.7%
	- Containing hormones or other products of heading 2937 but not containing antibiotics:	
3003 3100	- - Containing insulin	1.7%
	- - Other:	
	- - - for human medicine :	
3003 3911.	- - - - For treating cancer	1.7%
3003 3919.	- - - - Other	1.7%
3003 3920	- - - For veterinary use	1.7%
	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 2937 or antibiotics	
	- - - for human medicine :	
3003 4012.	- - - - For treating cancer	1.7%
3003 4019.	- - - - Other	1.7%
	- - - For dentistry	
3003 4021.	- - - - Dentist anesthetics	7%
3003 4029.	- - - - Other	1.7%
3003 4030	- - - For veterinary use	1.7%
	- Other:	
	- - - for human medicine :	
3003 9011.	- - - - Medicine used for treating cancer	1.7%
3003 9012.	- - - - Medicine used for treating schistosomiasis	1.7%
3003 9013.	- - - - Vegetable extracts , dry or liquid for medication factories	7%
3003 9019.	- - - - Other	1.7%
3003 9020	- - - For veterinary medicine	1.7%
<u>30.04</u>	MEDICAMENTS (EXCLUDING GOODS OF HEADING NO. 3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS)OR IN FORMS OR PACKINGS FOR RETAIL SALE	
	Note: Amendment of the system of 2002	
	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	
	- - - for human medicine :	
3004 1011	- - - - For treating tuberculosis Streptomycin pas	1.7%
3004 1012	- - - - For treating schistosomiasis	1.7%
3004 1019	- - - - Other	1.7%
3004 1020	- - - For veterinary medicine	1.7%

	- Containing other antibiotics :	
	- - - for human medicine :	
3004 20 11.	- - - - For treating Teuberculosis (Isoniazide)	1.7%
3004 20 12.	- - - - For treating schistosomiasis	1.7%
3004 20 19.	- - - - Other	1.7%
3004 20 20	- - - For veterinary medicine	1.7%
	- Containing hormones or other products of heading 2937 but not containing antibiotics:	
3004 31 00	- - Containing insulin	1.7%
3004 32 00	- - Containing corticosteroid hormones , their derivatives and structural analogues	1.7%
	Note: Amendment of system 2002	
3004 39 00	- - Other	1.7%
	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 2937 or antibiotics	
3004 40 10	- - - For treating cancer	1.7%
3004 40 20	- - - Dentist anesthetics	7%
3004 40 90	- - - Other	1.7%
	- Other medicaments containing vitamins or other products of heading 2936	
3004 50 10	- - - For human medicine	1.7%
3004 50 20	- - - For veterinary use	1.7%
	- Other:	
	- - - For human medicine:	
3004 90 11.	- - - - For treating cancer	1.7%
3004 90 12.	- - - - For treating schistosomiasis	1.7%
3004 90 19.	- - - - Other	1.7%
3004 90 20	- - - For veterinary use	1.7%

30.05

WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES.

3005 10 00	- Adhesive dressings and other articles having an adhesive layer	29%
	- Other:	
3005 90 10	- - - Impregnated or coated with pharmaceuticals	7%
3005 90 20	- - - Medicated cotton	7%
	- - - Cotton gauze and bandages	

3005 9031	- - - Splints of broken bones for retail sale	29%
	Note: Splints not for retail included heading 6809.9090 and it included in heading 9021 when it contains solid support such as wood	
3005 9039	- - - Other	29%
3005 9090	- - - Other	29%

30.06

PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER:

- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics

3006 1010	- - - surgical Catgut	7%
3006 1090	- - - Other	7%
3006 2000	- Blood-grouping reagents	7%
3006 3000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	7%
3006 4000	- Dental cements and other dental fillings; bone reconstruction cements	7%
3006 5000	- First-aid boxes and kits	23.5%
3006 6000	- Chemical contraceptive preparations based on hormones or on other products of heading 29.37 or on spermicides	7%
	Note: Amendment of the system of 2002	
3006 7000	- 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	7%
	- Waste pharmaceuticals:	
	Note: Amendment of the system of 2002	
3006 8010	- - - Contained in heading 3001	20%
3006 8020	- - - Contained in headings 3002 , 3003 , 3004	7%
3006 8030	- - - Contained in heading 3006 .3005	29%

CHAPTER 31

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 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - B) Fertilisers consisting of any of the goods described in (A) above mixed together.
 - C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - D) Liquid fertilisers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (A) Goods which answer to one or other of the descriptions given below
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 02 % by weight of fluorine, calculated on the dry anhydrous product.
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.

- C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31 05:
- A) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note i (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
- B) Fertilisers consisting of any of the goods described in (A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 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.

31.01

31.01 00 00	ANIMAL OR VEGETABLE FERTILIZERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILIZERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	1.7%
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31.02**MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS**

3102 1000	- Urea, whether or not in aqueous solution	1.7%
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102 2100	- - Ammonium sulphate	1.7%
3102 2900	- - Other	1.7%
	- Ammonium nitrate, whether or not in aqueous solution	
3102 3010	- - - For industrial establishments with high purity and special qualities	1.7%
3102 3090	- - - Other	7%
3102 4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	1.7%
3102 5000	- Sodium nitrate	1.7%
3102 6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	1.7%
3102 7000	- Calcium cyanamide	1.7%
3102 8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	1.7%
3102 9000	- Other, including mixtures not specified in the foregoing subheadings	1.7%

31.03**MINERAL OR CHEMICAL FERTILIZERS, PHOSPHATIC:**

3103 1000	- Superphosphates	1.7%
3103 2000	- Basic slag	1.7%
3103 9000	- Other	1.7%

31.04**MINERAL OR CHEMICAL FERTILIZERS, POTASSIC:**

3104 1000	- Carnallite, sylvite and other crude natural potassium salts	1.7%
3104 2000	- Potassium chloride	1.7%
3104 3000	- Potassium sulphate	1.7%
3104 9000	- Other	1.7%

31.05**MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILIZERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG.**

3105 1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	1.7%
3105 2000	- Mineral or chemical fertilizers containing the three fertilizing elements	1.7%

	nitrogen, phosphorus and potassium	
3105 3000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	1.7%
3105 4000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	1.7%
	- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus::	
3105 5100	- - Containing nitrates and phosphates	1.7%
3105 5900	- - Other	1.7%
3105 6000	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	1.7%
3105 9000	- Other	1.7%
3105 9010	- - - Organic fertilizers of animal origin and compost	7%
3105 9090	- - - Other	1.7%

CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

NOTES

1. This Chapter does not cover

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 3207, and also dyes and other colouring matter put up in terms or packings for retail sale, of heading 3212);

(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading 2715).

2. Headings 3204 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Heading 3203, 3204, 3205 and 3206 apply also to preparations based on coloring matter (including, in the case of heading 3206, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders). Of 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 Nos 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading 3208 includes solutions (other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

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

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

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder ;or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Additional notes.

1 - Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>32.01</u>	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES.		
3201 1000	- Quebracho extract		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3201 2000	- Wattle extract		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3201 9000	- Other		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>32.02</u>	SYNTHETIC ORGANIC TANNING SUBSTANCES, INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING.		
3202 1000	- Synthetic organic tanning substances		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3202 9000	- Other		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>32.03</u>	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.		
3203 0010	- - - Of vegetable origin		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
	- - - Of animal origin:		
3203 0021.	- - - - Cochineal		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3203 0022.	- - - - Pigments with peral color dispersed in aqueou medium or mixture of water and solvents , "pearl essence" for nail polishing industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3203 0029.	- - - - Other		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>32.04</u>	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204 1100	- - Disperse dyes and preparations based thereon		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3204 1200	- - Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon		1%
	Note: Exempted from unified tax according to decree 266 of 2001		

3204 1300	- - Basic dyes and preparations based thereon	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3204 1400	- - Direct dyes and preparations based thereon	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3204 1500	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3204 1600	- - Reactive dyes and preparations based thereon	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3204 1700	- - Pigments and preparations based thereon	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3204 1900	- - Other, including mixtures of coloring matter of two or more of the subheadings - - 32041100 to 32041900	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3204 2000	- Synthetic organic products of a kind used as fluorescent lightening agents	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3204 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
32.05		
3205 00 00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 2 of this chapter	
32.06	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING NO. 3203, 3204 OR 3205; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED.	
	- Pigments and preparations based on titanium dioxide:	
3206 1100	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3206 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3206 2000	- Pigments and preparations based on chromium compounds	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3206 3000	- Pigments and preparations based on cadmium compounds	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other colouring matter and preparations:	
3206 4100	- - Ultramarine and preparations based thereon	7%
3206 4200	- - Lithopone and other pigments and preparations based on zinc sulphide	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3206 4300	- - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:	
3206 4910	- - - Mineral blacks not elsewhere specified or included (shale black, silca black, etc.)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

3206 4920	- - - Cassel extract and similar products	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3206 4930	- - - Zinc grey (zinc oxide)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3206 4990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3206 5000	- Inorganic products of a kind used as luminophores	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>32.07</u>	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLORS, 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.	
	Note: Refer to additional note 4 of this chapter	
3207 1000	- Prepared pigments, prepared opacifiers, prepared colors and similar preparations	7%
	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations :	
3207 2010	- - - Vitrifiable enamels and glazes; glass frit and other glass, in the form, of powder granules or flakes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3207 2090	- - - Other	7%
3207 3000	- Liquid lustres and similar preparations	7%
3207 4000	- Glass frit and other glass, in the form of powder, granules or flakes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>32.08</u>	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER.	
	Note: Refer to additional note 3 of this chapter	
	- Based on polyesters:	
	- - - Varnishes	
3208 1011	- - - - Leather tanning and polishing for industrail establishments	23.5%
3208 1012	- - - - Other for leather tanning and polishing	47%
3208 1013	- - - - Of coloured lacquered type isolating glass from sun shine for industrial establishments	23.5%
3208 1014	- - - - Other of coloured lacquered type isolating glass from sun shine	47%
3208 1015	- - - - Printing varnishes , varnishes in jet cartridges and isolating varnishes Prepared for mending and manufacturing of motors	23.5%
3208 1016	- - - - for industrial establishments	23.5%
3208 1019	- - - - Other	47%
3208 1090	- - - Other (other than varnishes)	23.5%
	- Based on acrylic or vinyl polymers:	
	- - - Varnishes	
3208 2011	- - - - For Leather tanning and polishing for industrail establishments	23.5%
3208 2012	- - - - Other for Leather tanning and polishing	47%

3208 20 13	- - - - Varnishes of coloured lacquered type isolating glass from sun shine for industrial establishments	23.5%
3208 20 14	- - - - Other Varnishes of coloured lacquered type isolating glass from sun shine	47%
3208 20 15	- - - - Printing Varnishes , varnishes in jet cartrediges and isolating varishes prepared for mending and manufacturing of motors	23.5%
3208 20 16	- - - - for industrial establishment	23.5%
3208 20 19	- - - - Other	47%
3208 20 90	- - - Other	23.5%
	- Other:	
	- - - Varnishes	
3208 90 11	- - - - For Leather tanning and polishing for industrail establishments	23.5%
3208 90 12	- - - - Other for Leather tanning and polishing	47%
3208 90 13	- - - - Of coloured lacquered type isolating glass from sun shine for industrial establishments	23.5%
3208 90 14	- - - - Other Varnishes of coloured lacquered type isolating glass from sun shine	47%
3208 90 15	- - - - Printing Varnishes , varnishes in jet cartrediges and isolating varishes prepared for mending and manufacturing of motors	23.5%
3208 90 16	- - - - for industrial establishments	23.5%
3208 90 19	- - - - Other	47%
	- - - Other:	
3208 90 91	- - - - Instant paints for cars	23.5%
3208 90 92	- - - - Artists and students colour in cartrdiges not for retail sale	23.5%
3208 90 99	- - - - Other	47%

32.09 PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM:.

Note: Refer to additional note 3 of this chapter

- Based on acrylic or vinyl polymers:

3209 10 10	- - - Varnishes	47%
3209 10 90	- - - Other	47%
	- Other:	
3209 90 10	- - - Varnishes	47%
3209 90 90	- - - Other	47%

32.10 OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER.

Note: Refer to additional note 3 of this chapter

3210 00 10	- - - Varnishes	23.5%
3210 00 90	- - - Other	47%

32.11 PREPARED DRIERS.

3211 00 10	- - - For industry	5%
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Note: Refer to additional note 1 of this chapter

.3211 0090	- - - Other	7%
<u>32.12</u>	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR IN PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE.	
3212 1000	- Stamping foils	7%
	- Other:	
	- - - Dye and other colouring materials prepared in packages put up for retail sale	
3212 9011	- - - - Bleaching fluorescence	7%
3212 9012	- - - - dyeings in forms and packages put up for retail sale prepared for jelly and castred powder industry	23.5%
3212 9019	- - - - Other	47%
	- - - Other:	
3212 9091	- - - - Pigments dispersed in non-aqueous media within cans for industrial size prepared for car paints manufacturing	23.5%
3212 9092	- - - - Natural pearl essence whether or not melt in organic medium for industrial establishments	23.5%
3212 9099	- - - - Other	47%
<u>32.13</u>	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS.	
3213 1000	- Colors in sets	7%
3213 9000	- Other	7%
<u>32.14</u>	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR FACADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE.	
3214 1000	- Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	14.5%
3214 9000	- Other	14.5%
<u>32.15</u>	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID.	
	- Printing ink:	
3215 1100	- - Black	10%
3215 1900	- - Other	10%
.3215 9000	- Other	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 33.02 refers only to the substances of heading 33.01 to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression “perfumery, cosmetic or toilet preparations” in heading 33.07 applies, inter alia to the following products : scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens , impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.
2. A financial duty is payable for spirit drinks and materials imported or local, at 10% of sale price defined by ministry of supply and interior trade with addition duty (Material exertion and local duty) according to law 22/93 dated 14.12.93, and instructions of ministry of finance 26698/15/23 dated 10.10.96 , and the law 45 of 1982 which states the funds rate of martial exertion at 30% of financial duty requested on spirit drinks . Also school duty at 40 Spiastres per litre is payable for the imported spirit drinks , excluding Beer which should pay 15 S piastres per litre due to law 150 of 1958 amended by law 211 of 1963.

33.01 ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS.

	- Essential oils of citrus fruit:	
3301 1100	- - Of bergamot	5%
3301 1200	- - Of orange	5%
3301 1300	- - Of lemon	5%
3301 1400	- - Of lime	5%
3301 1900	- - Other	5%
	- Essential oils other than those of citrus fruit:	
3301 2100	- - Of geranium	5%
3301 2200	- - Of jasmin	5%
3301 2300	- - Of lavender or of lavandin	5%
3301 2400	- - Of peppermint (Mentha piperita)	5%
3301 2500	- - Of other mints	5%
3301 2600	- - Of vetiver	5%
3301 2900	- - Other	5%
3301 3000	- Resinoids	5%
	- Other:	
	- - - Aromatic distilled water and water-baesd solutions derived from armotic oils:	
3301 90 11.	- - - - Flower water and rosewater for industnial establishment	35%
3301 90 12.	- - - - Aromatic distilled water and water-baesd solutions derived from Other aromatic oils for industnial establishment	35%
3301 90 19.	- - - - Other	71%
	- - - Extracted oil-based resins	
3301 90 21.	- - - - For industnial establishment	7%
3301 90 29.	- - - - Other	29%
3301 90 90	- - - Other	5%

33.02 MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES.

	- Of a kind used in the food or drink industries :	
3302 10 10	- - - Processed alcohol compounds (extracted compounds) with aromatic bases, for use in alcoholic beverages	185%
	Note: Refer to additional note 2 of this chapter	
	- - - Non-alcohol compounds (compound extracts) with aromatic bases, for use in beverages	

3302 1021.	- - - for industrial establishment	7%
3302 1029.	- - - Other	29%
3302 1090	- - - Other	10%
	- Other:	
3302 9010	- - - Cosmetics, Tenderness, and Medicines preparations for industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3302 9090	- - - Other	10%
33.03	PERFUMES AND TOILET WATERS.	
3303 0010	- - - Water Cologne in glass containers or bottles, regardless of size	71%
	Note: Refer to additional note 2 of this chapter	
3303 0020	- - - Alcohol-based fragrances in glass bottles of a capacity of 2 litre or less	71%
	Note: Refer to additional note 2 of this chapter	
3303 0030	- - - Alcohol-based fragrances in bottles of any material of a capacity exceeding 2 litre, or in bottles (other than glass bottles) of a capacity of 2 litre or less	71%
	Note: Refer to additional note 2 of this chapter	
3303 0090	- - - Other	71%
	Note: Refer to additional note 2 of this chapter	
33.04	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS.	
3304 1000	- Lip make-up preparations	71%
3304 2000	- Eye make-up preparations	71%
3304 3000	- Manicure or pedicure preparations	71%
	- Other:	
	- - Powders, whether or not compressed:	
3304 9110	- - - Powders for skin tenderness	47%
3304 9190	- - - Other	71%
3304 9900	- - Other	71%
33.05	PREPARATIONS FOR USE ON THE HAIR:	
3305 1000	- Shampoos	71%
3305 2000	- Preparations for permanent waving or straightening	71%
3305 3000	- Hair lacquers	71%
3305 9000	- Other	71%
33.06	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS) IN INDIVIDUAL RETAIL PACKAGES.	
	Note: Amendment of the system of 2002	
	- Dentifrices	
3306 1010	- - - Denture fixative pastes and powders	23.5%
3306 1090	- - - Other	47%

3306 2000	- Yarn used to clean between the teeth (dental floss)	71%
	Note: Refer to additional note 3 of this chapter	
3306 9000	- Other	71%
<u>33.07</u>	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORIZERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES:	
	- Pre-shave, shaving or after-shave preparations :	
3307 1010	- - - Shaving cream	47%
3307 1090	- - - Other	71%
3307 2000	- Personal deodorants and antiperspirants	71%
3307 3000	- Perfumed bath salts and other bath preparations	71%
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
3307 4100	- - "Agarbatti" and other odoriferous preparations which operate by burning	71%
3307 4900	- - Other	71%
	- Other:	
3307 9010	- - - Cleaning , sterilizing and steeping solutions contact lenses	35%
	Note: Refer to additional note 4 of this chapter	
3307 9090	- - - Other	71%

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

NOTES

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, Disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature:
 - (a) Give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) Reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - A) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - B) Products obtained by mixing different waxes;
 - C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials. The heading does not apply to:
 - a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
 - b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
 - c) Mineral waxes or similar products of heading 27.12 whether or not intermixed or merely coloured; or
 - d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

34.01**SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; PAPER, ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN , IN THE FORM OF LIQUID OR CREAM AND PUTUP FOR RETAIL SALE, WETHER OR NOT CONTAINING SOAP; PAPER , WADDING , FELT AND NONWOVENS, IMPREGNATED , COATED OR COVERED WITH SOAP OR DETERGENT.**

Note: refer to additional note 2 of this chapter .(amendment of the system of 2002)

	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
	- - For toilet use (including medicated products) :	
3401 11 10	- - - Toilet soap and shaving soap (excluding shaving cream listed in heading 33.07)	47%
3401 11 20	- - - Medicated soap	7%
	- - Other:	
3401 19 10	- - - Ordinary soap	47%
	- - - wadding or filling (non textile fabric)impregnated, coated or coverd with soap or detergents	
3401 19 21	- - - - Aromatic	71%
3401 19 29	- - - - Other	47%
3401 19 90	- - - Other	47%
	- Soap in other forms:	
3401 20 10	- - - Soft soap (black, green and similar soaps, resin soaps)	47%
3401 20 20	- - - powder soap or in flakes; unscented liquid soap	47%
3401 20 30	- - - Hydrocarbonated soap used in the manufactor of fabrics	1.7%
3401 20 90	- - - Other	47%
3401 30 00	- Organic surface-active products and preparations for washing the skin , in the form of liquid or cream and put up for retail sale , whether or not containing soap	47%

34.02**ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS), AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01:**

Note: Refer to additional note 2 of this chapter

	- Organic surface-active agents, whether or not put up for retail sale:	
	- - Anionic	
3402 11 10	- - - Turkey red oil (Andrinople red)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3402 11 20	- - - Sulphonated oils	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

3402 1130	- - - Alkyl naphthalene sulphonate	1.7%
3402 1140	- - - Lauryl-eather-sodium sulphate	1.7%
3402 1150	- - - Dodecyl benzene sulphonate Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3402 1160	- - - Toluensulphonate Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3402 1170	- - - Sodium lauryl sulphate Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3402 1180	- - - Sodium sulphate eryle alkyl	20%
3402 1190	- - - Other	5%
3402 1200	- - Cationic	5%
	- - Non-ionic	
3402 1310	- - - Polyol resulted from continual operations to mix etheline and propylene oxide to dioetheline amines to manufactore of cellutar urithanes (cellularies or foams).	5%
3402 1320	- - - Other polyol for manufactore of polyurthanes (cellularies or foams). Note: Refer to additional note 1+ 5 of this chapter	5%
3402 1390	- - - Other	5%
3402 1900	- - Other	20%
3402 2000	- Preparations put up for retail sale	47%
	- Other:	
	- - - organi surface active preparations	
3402 9011	- - - - Emulsifying agents for industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3402 9012	- - - - Magnesium sulphate laurate and alkylalid used in manufacuring baby shampoo and bath foam for industrial establishments	5%
3402 9019	- - - - Other	20%
	- - - Laundry detergents:	
3402 9021	- - - - for industrial establishment Note: Refer to additional note 1 of this chapter	1.7%
3402 9029	- - - - Other	47%
	- - - cleaning preparations:	
3402 9091	- - - - Organic or inorganic preparations used for cleaning sheet iron before paint for industrial establishment. Note: Refer to additional note 4 of this chapter	1.7%
3402 9092	- - - - Organic or inorganic preparations used for cleaning sheet iron before paint imported by other establishments	7%
3402 9093	- - - - Organic or inorganic preparations used for cleaning bottles used to fill biverages, milk, beer and spirits for industrial establishments	1.7%
3402 9094	- - - - Organic or inorganic preparations used for cleaning bottles used to fill biverages, milk,beer and spirits imported by other establishments	7%

3402 9095	- - - Other cleaning preparations for industrial establishments	7%
3402 9099	- - - Other	47%

34.03

LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOLD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.

- Containing petroleum oils or oils obtained from bituminous minerals:

3403 1100	- - Preparations for the treatment of textile materials, leather, furskins or other materials	5%
	- - Other:	
3403 1910	- - - Anti-rust preparations consisting of lanolin solution mixed with white oil spirit, whether or not oil spirit rate is 70% or more	7%
	Note: Refer to additional note 3 of this chapter	
3403 1990	- - - Other	5%
	- Other:	
3403 9100	- - Preparations for the treatment of textile materials, leather, furskins or other materials	5%
3403 9900	- - Other	5%

34.04

ARTIFICIAL WAXES AND PREPARED WAXES:

- Of chemically modified lignite :

3404 1010	- - - For the pharmaceutical industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3404 1020	- - - For manufacturing grains of polyvinyl chloride (PVC)	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3404 1090	- - - Other	7%
3404 2000	- Of poly (oxyethylene) (polyethylene glycol)	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter, Amendment of the system	
	- Other:	
3404 9010	- - - Water-soluble artificial waxes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3404 9020	- - - For the pharmaceutical industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3404 9030	- - - For manufacturing grains of polyvinyl chloride (PVC)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3404 9040	- - - Waxes Mixture with mineral wax and parafin, rosin, resins or with similar materials	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

3404 9090	- - - Other	7%
<u>34.05</u>	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 3404.	
3405 1000	- Polishes, creams and similar preparations for footwear or leather	47%
3405 2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	47%
3405 3000	- Polishes and similar preparations for coachwork, other than metal polishes	47%
3405 4000	- Scouring pastes and powders and other scouring preparations	47%
	- Other:	
3405 9010	- - - Polishing and scouring materials for metal	23.5%
3405 9090	- - - Other	47%
<u>34.06</u>	3406 00 00 CANDLES, TAPERS AND THE LIKE	29%
<u>34.07</u>		
3407 00 00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)	7%

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES ; ENZYMES

NOTES

1. This Chapter does not cover:

- (a) Yeasts (heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 35.05, the term 'dextrins' means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %, Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>35.01</u>	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES		
.3501 1000	- Casein		1%
	Note: Exempted from unified tax according to decree 266		
	- Other:		
3501 9010	- - - Casein glues		23.5%
3501 9090	- - - Other		5%
<u>35.02</u>	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES.		
	- Egg albumin:		
3502 1100	- - Dried		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3502 1900	- - Other		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3502 2000	- Milk albumin, including concentrates of two or more whey proteins		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3502 9000	- Other		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>35.03</u>	GELATIN (INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLORED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 3501.		
	- - - Gelatin and its derivatives:		
3503 0011	- - - - For use by industry		5%
	Note: Refer to additional note 1 of this chapter		
3503 0019	- - - - Other		7%
3503 0090	- - - Other		23.5%
<u>35.04</u>	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED.		
3504 0010	- - - Peptones and their derivatives		5%
3504 0090	- - - Other		5%
<u>35.05</u>	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINIZED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES.		
	- Dextrins and other modified starches :		
3505 1010	- - - Dextrins		7%
	- - - Starches etherified		
3505 1021	- - - - Granules and powder for industry		1.7%

Note: Refer to additional note 1+ 2 of this chapter

3505 1029.	- - - - Other	5%
Note: Amendment by decree		
3505 1030	- - - Starches modified by other means	7%
	- Glues :	
3505 2010	- - - Dextrine glue used in the pharmaceutical industry	1%
Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
3505 2090	- - - Other	7%

35.06

PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG.

	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	
	- - - Special glue for adhesiving plastic products:	
3506 1011	- - - - for industrial establishment	14.5%
3506 1019	- - - - Other	29%
3506 1090	- - - Other	29%
	- Other:	
	- - Adhesives based on polymers of heading 3901 to 3913 or on rubber :	
	- - - Solutions or dispersions based on natural or synthetic rubber included	
.3506 9111	- - - - Special glue for adhesiving plastic products, for industnial establishments	23.5%
.3506 9112	- - - - Other adhesives based on rubber for use by industry	7%
Note: Refer to additional note 1 of this chapter , this subheading previously was 35.06.9111		
3506 9119	- - - - Other	47%
3506 9190	- - - Other	14.5%
3506 9900	- - Other	14.5%

35.07

ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED:

3507 1000	- Rennet and concentrates thereof	7%
3507 9000	- Other	7%

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

NOTES

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading 3606 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form ;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

36.01

3601 00 00	PROPELLENT POWDERS	7%
	Note: production subject to restriction	

36.02

3602 00 00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	7%
	Note: production subject to restriction	

36.03**SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS.**

3603 00 10	- - - Detonating fuses	7%
	Note: production subject to restriction	
3603 00 20	- - - Detonators, electric Detonators and igniters	7%
	Note: production subject to restriction	
3603 00 90	- - - Other	29%

36.04**FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS, AND OTHER PYROTECHNIC ARTICLES:**

3604 10 00	- Fireworks	47%
3604 90 00	- Other	47%

36.05**MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04.**

3605 00 10	- - - Wooden matches	71%
3605 00 20	- - - Wax matches (made of wicks impregnated with wax)	71%
3605 00 90	- - - Other	71%

36.06**FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER:**

3606 10 00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette lighters or similar lighters and of a capacity not exceeding 300 cm ³	7%
	- Other:	
3606 90 10	- - - Lighter flints	7%
3606 90 90	- - - Other	29%

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

NOTES

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

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>37.01</u>	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITIZED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITIZED, UNEXPOSED, WHETHER OR NOT IN PACKS.	
3701 1000	- For X-ray	5%
3701 2000	- Instant print film	14.5%
	- Other plates and film, with any side exceeding 255 mm:	
3701 3010	- - - Of glass	7%
3701 3090	- - - Other	14.5%
	- Other:	
	- - For colour photography (polychrome)	
3701 9110	- - - Of glass:	7%
3701 9190	- - - Other	14.5%
	- - Other:	
3701 9910	- - - Of glass	7%
3701 9990	- - - Other	14.5%
<u>37.02</u>	PHOTOGRAPHIC FILM IN ROLLS, SENSITIZED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITIZED, UNEXPOSED.	
3702 1000	- For X-ray	5%
3702 2000	- Instant print or development film	14.5%
	- Other film, without perforations, of a width not exceeding 105 mm:	
3702 3100	- - For color photography (polychrome)	14.5%
3702 3200	- - Other, with silver halide emulsion	14.5%
3702 3900	- - Other	14.5%
	- Other film, without perforations, of a width exceeding 105 mm:	
3702 4100	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for color photography (polychrome)	14.5%
3702 4200	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for color photography	14.5%
3702 4300	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	14.5%
3702 4400	- - Of a width exceeding 105 mm but not exceeding 610 mm	14.5%
	- Other film, for colour photography (polychrome):	
	- - Of a width not exceeding 16 mm and of a length not exceeding 14 m :	
3702 5110	- - - For the cinematography industry	10%
	Note: Refer to additional note 1 of this chapter	
3702 5190	- - - Other	14.5%
	- - Of a width not exceeding 16 mm and of a length exceeding 14 m :	
3702 5210	- - - For the cinematography industry	10%
	Note: Refer to additional note 1 of this chapter	

3702 5290	- - - Other	14.5%
	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides:	
3702 5310	- - - For the cinematography industry	10%
	Note: Refer to additional note 1 of this chapter	
3702 5390	- - - Other	14.5%
	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides :	
3702 5410	- - - For the cinematography industry	10%
	Note: Refer to additional note 1 of this chapter	
3702 5490	- - - Other	14.5%
	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:	
3702 5510	- - - For the cinematography industry	10%
	Note: Refer to additional note 1 of this chapter	
3702 5590	- - - Other	14.5%
3702 5600	- - Of a width exceeding 35 mm	14.5%
	- Other:	
	- - Of a width not exceeding 16 mm :	
	Note: Amendment of the system of 2002	
3702 9110	- - - For the cinematography industry	10%
	Note: Refer to additional note 1 of this chapter	
3702 9190	- - - Other	14.5%
	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m :	
3702 9310	- - - For the cinematography industry	10%
	Note: Refer to additional note 1 of this chapter	
3702 9390	- - - Other	14.5%
	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :	
3702 9410	- - - For the cinematography industry	10%
	Note: Refer to additional note 1 of this chapter	
3702 9490	- - - Other	14.5%
3702 9500	- - Of a width exceeding 35 mm	14.5%
37.03	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITIZED, UNEXPOSED.	
	- In rolls of a width exceeding 610:	
3703 1010	- - - Of Paper and paperboard	7%
3703 1090	- - - Other	7%
	- Other, for colour photography (polychrome) :	
3703 2010	- - - Of Paper and paperboard	7%
3703 2090	- - - Other	7%
	- Other:	
3703 9010	- - - Of Paper and paperboard	7%

3703 9090	- - - Other	7%
37.04	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED:	
	- - - Of Paper and paperboard	
3704 0011	- - - - for industrial establishment	7%
3704 0019	- - - - Other	29%
	- - - Other:	
3704 0091	- - - - for industrial establishment	7%
3704 0099	- - - - Other	29%
37.05	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM.	
	- For offset reproduction	
3705 1010	- - - for industrial establishment	7%
3705 1090	- - - Other	29%
	- Microfilm	
3705 2010	- - - for industrial establishment	7%
3705 2090	- - - Other	29%
	- Other:	
3705 9010	- - - for industrial establishment	7%
3705 9090	- - - Other	29%
37.06	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK:	
	- Of a width of 35 mm or more:	
	- - - Educational scientific and cultural films	
	Note: Refer to additional note 1 of this chapter	
3706 1011	- - - - For industrial establishments	1.7%
3706 1019	- - - - Other	7%
	- - - Other negatives	
3706 1021	- - - - for industrial establishment	7%
3706 1029	- - - - Other	29%
	- - - Other Silent positive films	
3706 1031	- - - - for industrial establishment	7%
3706 1039	- - - - Other	29%
	- - - Other positive films synchronized with special sounding cylinders (the cylinders themselves are subject to its own duty rate)	
3706 1041	- - - - for industrial establishment	7%
3706 1049	- - - - Other	29%
	- - - Other positive sounding films	
3706 1051	- - - - Short-feature culture films for industrial establishments	5%
3706 1052	- - - - Other Short-feature culture films	20%
3706 1059	- - - - Other	71%
	- Other:	
	- - - Educational scientific and cultural films	
3706 9011	- - - - for industrial establishment	1.7%

3706 9011	- - - - Other	7%
	- - - other negatives	
3706 9021	- - - - for industrial establishment	7%
3706 9029	- - - - Other	29%
	- - - Other silent positive films	
3706 9031	- - - - for industrial establishment	7%
3706 9039	- - - - Other	29%
	- - - Other positive films synchronized with special sounding cylinders (the cylinders themselves are subject to its own duty rate)	
3706 9041	- - - - for industrial establishment	7%
3706 9049	- - - - Other	29%
	- - - Other positive sounding films	
3706 9051	- - - - Short-feature cultural films for industrial establishments	5%
3706 9052	- - - - Other cultural films	20%
3706 9059	- - - - Other	71%
<u>37.07</u>	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE.	
3707 1000	- Sensitizing emulsions	7%
3707 9000	- Other	7%

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 2106);
 - (c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 3003 or 3004); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel’s oil;
 - (e) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:
 - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

- (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
 6. For the purposes of heading 38.25, the expression “other wastes” applies to
 - (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries. The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

Subheading Note.

1. For the purposes of subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes

<u>38.01</u>	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE, PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES.		
3801 1000	- Artificial graphite		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3801 2000	- Colloidal or semi-colloidal graphite		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3801 3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings		7%
3801 9000	- Other		7%
<u>38.02</u>	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK.		
3802 1000	- Activated carbon		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
	- Other:		
3802 9010	- - - Animal black (bone dust, ivory dust, etc.) including consumed animal black (waste residue)		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
3802 9020	- - - Activated natural mineral products		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>38.03</u>			
3803 00 00	TALL OIL, WHETHER OR NOT REFINED		7%
<u>38.04</u>	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 3803		
3804 0010	- - - for industrial establishment		7%
3804 0090	- - - Other		29%
<u>38.05</u>	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-EYMEANE; PINE OIL CONTAINING ALPHA-TERPINEOL AS THE MAIN CONSTITUENT.		
3805 1000	- Gum, wood or sulphate turpentine oils		5%
3805 2000	- Pine oil		5%
	- Other:		
3805 9010	- - - Raw para-cemen (Paramethylisopropylbenzene), not pure, obtained from sulfuric wood paste		7%
3805 9090	- - - Other		5%

<u>38.06</u>	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN GUMS.		
.3806 1000	- Rosin and resin acids		5%
3806 2000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts		5%
3806 3000	- Ester gums		7%
	- Other:		
3806 9010	- - - Melted gums		20%
3806 9090	- - - Other		5%
<u>38.07</u>	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH.		
3807 0010	- - - Methanol (raw alcohol extracted from wood), except pure methanol listed in subheading 2905.11		7%
	- - - Light wood tar oil after removing cresote used according to its characteristic solvent, preparation of fungicide or fuel or other use		
3807 0021	- - - - Prepared for industrial use		5%
	Note: Refer to additional note 1 of this chapter		
3807 0029	- - - - Other		7%
	- - - Other:		
3807 0091	- - - - Vegetabale pitch imported by industrail establishment owner		7%
	Note: Previously heading 381100		
3807 0092	- - - - for industrial establishment		7%
3807 0099	- - - - Other		29%
<u>38.08</u>	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS (FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY- PAPERS)		
	- Insecticides:		
3808 1010	- - - Products specialized for agricultural uses		1.7%
	Note: Refer to additional note 1 of this chapter		
3808 1020	- - - For veterinary use (animal insecticldes)		1.7%
	- - - For use in the extermination of insects injurious to human		
3808 1031	- - - - Gel insecticides for domestic		20%
3808 1032	- - - - Other for retail sale		5%
3808 1033	- - - - for industnial establishment		1.7%
3808 1039	- - - - Other		7%
3808 1090	- - - Other		20%
	- Fungicides:		
3808 2010	- - - Products specialized for agricultural uses		1.7%
	Note: Refer to additional note 1 of this chapter		

	- - - Other:	
3808 2091	- - - Raw material for fungicides imported by industrial establishments owner	5%
3808 2099	- - - Other	20%
	- Herbicides, anti-sprouting products and plant-growth regulators :	
3808 3010	- - - Produits specialized for agricultural uses	1.7%
	Note: Refer to additional note 1 of this chapter	
3808 3090	- - - Other	20%
	- Disinfectants:	
3808 4010	- - - Produits specialized for agricultural uses	1.7%
	Note: Refer to additional note 1 of this chapter	
3808 4020	- - - For veterinary use	7%
3808 4090	- - - Other	20%
	- Other:	
3808 9010	- - - Rodenticide	20%
3808 9020	- - - Similar products, put up in forms or packings for retail sale, in tape or rope shape, phosphoric wax, and flypaper	20%
<u>38.09</u>	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	Note: Refer to additional note 5 of this chapter	
	- With a basis of amylaceous substances:	
3809 1010	- - - Compounds of texture modification, glue, products accelerating glues and binders	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3809 1090	- - - Other	7%
	- Other:	
	- - Of a kind used in the textile or like industries :	
3809 9110	- - - Accelerators for dye-processing, dye carriers, or products used in the dyeing process	7%
3809 9190	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Of a kind used in the paper or like industries	
3809 9210	- - - Products used for polish, paint and color carriers	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3809 9290	- - - Other	7%
	- - Of a kind used in the leather or like industries :	
3809 9310	- - - Products used for polish, paint and color carriers	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3809 9390	- - - Other	7%

<u>38.10</u>	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS		
	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials		
	- - - Preparations for treating metal surface with acidcolvants before painting		
3810 1011	- - - Materials used in the smoothing of aluminum, for industrial use		1.7%
	Note: Refer to additional note 1+ 4 of this chapter		
3810 1019	- - - Other		7%
3810 1090	- - - Other		5%
3810 9000	- Other		5%
<u>38.11</u>	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS.		
	- Anti-knock preparations:		
3811 1100	- - Based on lead compounds		7%
3811 1900	- - Other		7%
	- Additives for lubricating oils:		
3811 2100	- - Containing petroleum oils or oils obtained from bituminous minerals		7%
	- - Other:		
	- - - Additive oils for producing minerals oils		
3811 2911	- - - for industrial establishment		7%
3811 2919	- - - Other		29%
3811 2990	- - - Other		7%
3811 9000	- Other		7%
<u>38.12</u>	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICIZERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS.		
	- Prepared rubber accelerators :		
3812 1010	- - - For industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
3812 1090	- - - Other		7%
	- Compound plasticizers for rubber or plastics :		
3812 2010	- - - For use in the manufacture of polyvinyl chloride (PVC) granules		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
3812 2090	- - - Other		7%
	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics :		
3812 3010	- - - Anti-Oxidizing		5%

3812 3020	- - - Other fixing composition for use in the manufacture of polyvinyl chloride (PVC) granules	1.7%
	Note: Refer to additional note 1+ 7 of this chapter	
3812 3090	- - - Other	7%
38.13		
3813 00 00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	7%
38.14	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS.	
	- - - Solvent and thinners used with varnish, paints and similar products:	
3814 00 11	- - - - varnish solvents for industrial establishment	5%
	Note: rate of duty was defined in decree 336 of 2002 according to dollar exchange rate mentioned in decision of ministry of	
3814 00 12	- - - - Varnish Solvents imported by other establishment	20%
3814 00 19	- - - - Other	29%
	- - - Other:	
	Note: Refer to additional note 9 of this chapter	
3814 00 91	- - - - Printer ink solvents	7%
3814 00 92	- - - - Car painting Solvents	7%
3814 00 99	- - - - Other	29%
38.15	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
	- Supported catalysts:	
3815 11 00	- - With nickel or nickel compounds as the active substance	7%
3815 12 00	- - With precious metal or precious metal compounds as the active substance	7%
3815 19 00	- - Other	7%
3815 90 00	- Other	7%
38.16	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 3801.	
3816 00 10	- - - fire mortars prepared for building of furnaces	1.7%
	Note: Refer to additional note 1 of this chapter	
3816 00 90	- - - Other	7%
38.17	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 2707 OR 2902.	
	Note: Amendment of the system of 2002	
	- - - Dodecyl and other benzene mixtures:	
	Note: Amendment of the system of 2002	
3817 00 11	- - - - For industry	1.7%
	Note: Refer to additional note 1 of this chapter	
3817 00 19	- - - - Other	7%

3817 0020	- - - Mixed alkylanaphthalenes:	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3817 0090	- - - Other	7%
<u>38.18</u>		
3818 00 00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	7%
	Note: Refer to additional note 2 of this chapter	
<u>38.19</u>		
	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	
3819 0010	- - - for industrial establishment	7%
3819 0090	- - - Other	29%
<u>38.20</u>		
3820 00 00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS .	7%
<u>38.21</u>		
382100 00	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS .	7%
<u>38.22</u>		
	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING AND PREPARED DIAGNOSTIC OR LABORATORY REAGENTS, WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 3002 OR 3006; CERTIFIED REFERENCE MATERIALS.	
	Note: Amendment of the system of 2002	
	- - - Certified refrence materials	
	Note: Refer to additional note 6 of this chapter	
3822 0011	- - - - Related to headings of duty 1%	1.7%
3822 0012	- - - - Related to headings of duty 7%	5%
3822 0013	- - - - Related to headings of duty 15%	7%
3822 0014	- - - - Related to headings of duty 30%	23.5%
3822 0015	- - - - Related to headings of duty 50%	35%
3822 0016	- - - - Related to headings of duty 75%	50.5%
3822 0017	- - - - Related to headings of duty 100%	65.5%
3822 0018	- - - - Related to headings of duty 150%	92.5%
3822 0090	- - - Other	7%
<u>38.23</u>		
	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS:	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
	- - Stearic acid :	
3823 1110	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	

3823 1190	- - - Other	5%
	- - Oleic acid :	
3823 1210	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3823 1290	- - - Other	5%
	- - Tall oil fatty acids :	
3823 1310	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3823 1390	- - - Other	5%
	- - Other:	
	- - - Other fatty acids:	
3823 1911	- - - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3823 1919	- - - - Other	5%
	- - - Acid oils from refining:	
3823 1921	- - - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3823 1929	- - - - Other	5%
	- Industrial fatty alcohols :	
3823 7010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3823 7090	- - - Other	5%

38.24

PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED;

Note: Amendment of the system of 2002

3824 1000	- Prepared binders for foundry moulds or cores	7%
3824 2000	- Naphthenic acids, their water insoluble salts and their esters	7%
3824 3000	- Non-agglomerated metal carbides mixed together or with metallic binders	7%
3824 4000	- Prepared additives for cements, mortars or concretes	7%
3824 5000	- Non-refractory mortars and concretes	7%
3824 6000	- Sorbitol other than that of subheading 2905.44	7%
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
3824 7100	- - Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	7%
3824 7900	- - Other	7%
	- Other:	

3824 9010	- - - Aceteol (raw aqueous solution consisting of sulfonate ammonia compounds resulting from being combined with sulfuric acid), without any additives, for use by the pharmaceutical industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
3824 9020	- - - Fast-hardned cement for manufacturing of marble flagston and scouring of flagstons imported by industrail establishment owners	14.5%
3824 9030	- - - Fast-hardned cement (fondo) for production of cementic flagston, marble and scouring flagston imported by another establishment	29%
	- - - Other:	
3824 9091	- - - - For the polyvinyl chloride (PVC) granules industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3824 9092	- - - - Isocyanide, chemically undefined not yet primary polymeres	7%
	Note: Refer to additional note 8 of this chapter	
3824 9099	- - - - Other	7%
38.25	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOOTE 6 TO THIS CHAPTER	
	Note: Amendment of the system of 2002	
3825 1000	- Municipal waste	29%
	Note: Amendment of the system of 2002	
3825 2000	- Sewage sludge	29%
	Note: Amendment of the system of 2002	
	- Clinical waste	
	Note: Amendment of the system of 2002	
3825 3010	- - - Wastes of filling and gauze (Muslin and bandage , pledget, plasters and poultices impergated or coated with pharmatical materials prepared for retail sale for medical surgical, dential or veterinarian uses	29%
3825 3020	- - - Wastes of tublar needles or surgical needles of metal and other pipes and the like	20%
3825 3090	- - - Other	29%
	- Waste organic solvents:	
	Note: Amendment of the system of 2002	
3825 4100	- - Halogenated	29%
	Note: Amendment of the system of 2002	
3825 4900	- - Other	29%
	Note: Amendment of the system of 2002	
3825 5000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	29%
	Note: Amendment of the system of 2002	
	- Other wastes from chemical or allied industries:	
	Note: Amendment of the system of 2002	
3825 6100	- - Mainly containing organic constituents	29%
	Note: Amendment of the system of 2002	
3825 6900	- - Other	29%
	Note: Amendment of the system of 2002	
3825 9000	- Other	29%
	Note: Amendment of the system of 2002	

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) Having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) Presented together; and
 - (c) Identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

NOTES

1. Throughout the Nomenclature the expression “plastics” means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence. Throughout the Nomenclature any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
 - (a) Waxes of heading 27.12 or 34.04;
 - (b) Separate chemically defined organic compounds (Chapter 29);
 - (c) Heparin or its salts (heading 30.01);
 - (d) 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;
 - (e) Organic surface-active agents or preparations of heading 34.02;
 - (f) Run gums or ester gums (heading 38.06);
 - (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (ij) Saddlery or harness (heading 4201) or trunks, suitcases, handbags or other containers of heading 4202;
 - (k) Plaits, wickerwork or other articles of Chapter 46;
 - (l) Wall coverings of heading 4814;
 - (m) Goods of Section XI (textiles and textile articles);
 - (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (o) Imitation jewellery of heading 71.17;
 - (p) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (q) Parts of aircraft or vehicles of Section XVII;
 - (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (s) Articles of Chapter 91 (for example, clock or watch cases);
 - (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (u) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for

smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
 - (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer unit of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 30.01;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefore;

- (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
- (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named “Other” in the same series:

- (1) The designation in a subheading of a polymer by the prefix “poly” (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named <<Other>> in the same series:

- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43, the term <<plasticisers>> includes secondary

PRIMARY FORMS.

<u>39.01</u>	POLYMERS OF ETHYLENE, IN PRIMARY FORMS.	
	- Polyethylene having a specific gravity of less than 094 :	
3901 10 10	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001	1%
3901 10 90	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Polyethylene having a specific gravity of 094 or more :	
3901 20 10	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001	1%
3901 20 90	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Ethylene copolymers and vinyl acetate	
3901 30 10	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3901 30 90	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Other:	
3901 90 10	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3901 90 90	- - - Other Note: Exempted from unified tax according to decree 266	1%
<u>39.02</u>	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS.	
	- Polypropylene:	
3902 10 10	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3902 10 90	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	- polyisobutylene:	
3902 20 10	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3902 20 90	- - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Propylene copolymers	
3902 30 10	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%

3902 3090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other:	
3902 9010	- - - Granules, powder and grits for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3902 9090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266	
39.03	POLYMERS OF STYRENE, IN PRIMARY FORMS.	
	- Polystyrene:	
	- - Expansible:	
3903 1110	- - - Expanded (cellular) mass containing gases or void pockets resulting from the expansion process	5%
	- - - unexpanded	
3903 1121	- - - Powder, granules and grits, for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3903 1129	- - - Other	5%
	- - Other:	
3903 1910	- - - Powder, granules and grits, for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3903 1990	- - - Other	5%
	- Styrene-acrylonitrile (SAN) copolymers :	
3903 2010	- - - Powder, granules and grits, for use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
3903 2090	- - - Other	5%
	- Acrylonitrile-butadiene-styrene (ABS) copolymers :	
3903 3010	- - - Powder, granules and grits, for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3903 3090	- - - Other	5%
	- Other:	
3903 9010	- - - Powder, granules and grits, for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3903 9090	- - - Other	5%
39.04	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.	
	- Poly(vinyl chloride), not mixed with any other substances:	
	Note: Amendment of the system of 2002	
3904 1010	- - - Granules prepared for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

3904 1020	- - - Powder prepared for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3904 1090	- - - Other - Other poly(vinyl chloride): Note: Amendment of the system of 2002 - - Non-plasticized :	5%
3904 2110	- - - Granules prepared for use by industry Note: Exempted from unified tax according to decree 266 of 2001	1%
3904 2120	- - - Powder prepared for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3904 2190	- - - Other - - plasticized :	5%
3904 2210	- - - Granules prepared for use by industry Note: Exempted from unified tax according to decree 266 of 2001	1%
3904 2220	- - - Powder prepared for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3904 2290	- - - Other - Vinyl chloride-vinyl acetate copolymers :	5%
3904 3010	- - - Granules prepared for use by industry Note: Exempted from unified tax according to decree 266 of 2001	1%
3904 3020	- - - Powder prepared for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3904 3090	- - - Other - Other vinyl chloride copolymers :	5%
3904 4010	- - - Granules or grits prepared for use by industry Note: Exempted from unified tax according to decree 266 of 2001	1%
3904 4020	- - - Powder prepared for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3904 4090	- - - Other - Vinylidene chloride polymers :	5%
3904 5010	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3904 5090	- - - Other - Fluoro-polymers: - - Polytetrafluoroethylene:	5%
3904 6110	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%

3904 6190	- - - Other	5%
	- - Other:	
3904 6910	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3904 6990	- - - Other	5%
	- Other:	
3904 9010	- - - Granules, powder and grits for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3904 9090	- - - Other	5%
39.05	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS.	
	- Poly (vinyl acetate): Note: Amendment of the system of 2002	
3905 1200	- - In aqueous dispersion	10%
	- - Other:	
3905 1910	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3905 1990	- - - Other	10%
	- Vinyl acetate copolymers:	
3905 2100	- - In aqueous dispersion	5%
	- - Other:	
3905 2910	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3905 2990	- - - Other	5%
	- Poly(vinyl alcohols), whether or not containing unhydrolyzed acetate groups Note: Amendment of the system of 2002	
3905 3010	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3905 3090	- - - Other	5%
	- Other:	
	- - Copolymers:	
3905 9110	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3905 9190	- - - Other	5%
	- - Other:	
3905 9910	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3905 9990	- - - Other	5%

<u>39.06</u>	ACRYLIC POLYMERS IN PRIMARY FORMS.		
	- Poly(methyl methacrylate) :		
	Note: Amendment of the system of 2002		
3906 10 10	- - - Powder granuls and grits compounds for use by industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
3906 10 90	- - - Other		5%
	- Other:		
3906 90 10	- - - Powders, granuls and grits for use by industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
3906 90 90	- - - Other		5%
<u>39.07</u>	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS.		
	- Polyacetals :		
3907 10 10	- - - Powder, granules and grits, for use by industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
3907 10 90	- - - Other		5%
	- Other polyethers :		
3907 20 10	- - - Powder, granules and grits, for use by industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
3907 20 20	- - - Copolymer polyol polyether as a tansperant, colorless liquid consisting of monomeres of oxypropylene and oxiethylene, at the rate of 3 to 1 , its molecular weight is about (2000) used as amintermediate factor in the production of polyurethane		1.7%
	Note: Refer to additional note 1+ 8 of this chapter		
3907 20 90	- - - Other		5%
	- Epoxide resins:		
3907 30 10	- - - Powder, granules and grits, for use by industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
3907 30 90	- - - Other		5%
	- Polycarbonates:		
3907 40 10	- - - Powder, granules and grits, for use by industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
3907 40 90	- - - Other		5%
3907 50 00	- Alkyd resins		5%
	- poly(ethylene terephthalate):		
	Note: Amendment of the system of 2002		

3907 60 10	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3907 60 90	- - - Other - Other polyesters:	5%
3907 91 00	- - Unsaturated - - Other:	5%
3907 99 10	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3907 99 90	- - - Other	5%
39.08	POLYAMIDES IN PRIMARY FORMS. - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:	
3908 10 10	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3908 10 90	- - - Other - Other:	5%
3908 90 10	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3908 90 90	- - - Other	5%
39.09	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS. - Urea resins; thiourea resins:	
3909 10 10	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3909 10 90	- - - Other - Melamine resins:	5%
3909 20 10	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3909 20 90	- - - Other - Other amino-resins:	5%
3909 30 10	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3909 30 90	- - - Other - Phenolic resins:	5%
3909 40 10	- - - Liquid phenolic resin Note: Exempted from unified tax according to decree 266 of 2001	1%

3909 4020	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3909 4090	- - - Other - Polyurethanes	5%
3909 5010	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3909 5090	- - - Other	5%
<u>39.10</u>	SILICONES IN PRIMARY FORMS.	
3910 0010	- - - Silicone oil, other than mixtures included in heading . 2710 or 3403 Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3910 0020	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3910 0090	- - - Other	5%
<u>3911</u>	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.	
	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	
3911 1010	- - - Coumarone-indene resins Note: Exempted from unified tax according to decree 266 of 2001 - - - Other:	1%
3911 1091	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3911 1099	- - - Other - Other:	5%
3911 9010	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3911 9090	- - - Other	5%
<u>39.12</u>	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS.	
	- Cellulose acetates:	
	- - Non-plasticized:	
3912 1110	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3912 1190	- - - Other	5%

	- - plasticized :	
3912 1210	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3912 1290	- - - Other - Cellulose nitrates (including collodions):	5%
3912 2010	- - - Cellulose nitrate including gun_cotton Note: subject to restriction	1.7%
3912 2020	- - - Cellulose nitrate solution in mixtures of ethyl and alcohol (collodions)	7%
3912 2030	- - - Cellulose nitrate solution in volatile organic solvents, of a percentage not exceeding 50% of the solution weight, not including cellulose varnish	7%
3912 2090	- - - Other - Cellulose ethers: - - Carboxymethylcellulose and its salts :	7%
3912 3110	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3912 3190	- - - Other - - Other:	5%
3912 3910	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3912 3990	- - - Other - Other:	5%
3912 9010	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3912 9090	- - - Other	5%
39.13	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS. - Alginic acid, its salts and esters :	
3913 1010	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3913 1090	- - - Other - Other:	5%
3913 9010	- - - Powder, granules and grits, for use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
3913 9090	- - - Other	5%

39.14 ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS . 3901 TO 3913, IN PRIMARY FORMS.

3914 0010	- - - Powder, granules and grits, for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3914 0090	- - - Other	5%

II. WASTE, PARINGS AND SCRAP, SEMI-MANUFACTURED; ORTICLES.

39.15 WASTE, PARINGS AND SCRAP, OF PLASTICS:

	- Of polymers of ethylene :	
3915 1010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3915 1090	- - - Other	20%
	- Of polymers of styrene :	
3915 2010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3915 2090	- - - Other	20%
	- Of polymers of vinyl chloride	
3915 3010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3915 3090	- - - Other	20%
	- Of other plastics :	
3915 9010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3915 9090	- - - Other	20%

39.16 MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, WHETHER, OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS.

	- Of polymers of ethylene :	
	- - - Single filaments	
3916 1011	- - - Prepared especially for household brushes and sweepers manufacturing:	5%
	Note: Duty rate mentioned in decree 333 of 2002 defined according Dollar change rate mentioned in the decision of ministry of Economy	
3916 1012	- - - Prepared especially for household brushes and sweepers manufacturing Imported by other establishment	20%
3916 1019	- - - Other	20%
	- - - Rods , sticks and other products with profiles	
3916 1021	- - - Spongy or cellulosic	47%

3916 1022	- - - - Rods for gear manufacturing and ornamental bars used in furniture manufacturing	5%
3916 1023	- - - - other for Industry establishments	5%
3916 1029	- - - - Other	20%
	- Of polymers of vinyl chloride :	
	- - - Single filaments	
3916 2011	- - - - prepared especially for household brushes and sweepers manufacturing imported by industrial establishment owner	5%
3916 2012	- - - - prepared especially for household brushes and sweepers manufacturing imported by other establishment	20%
3916 2019	- - - - Other	20%
	- - - Rods , sticks and other and products with profiles	
3916 2021	- - - - Spongy or cellulosic	47%
3916 2022	- - - - Rods for gear manufacturing and ornamental bars used in furniture manufacturing	5%
3916 2023	- - - - For industrial establishment	5%
3916 2029	- - - - Other	20%
	- Of other plastics :	
	- - - Single filament	
3916 9011	- - - - prepared especially for household brushes and sweepers manufacturing, imported by owner of industrial establishment	5%
3916 9012	- - - - prepared especially for household brushes and sweepers manufacturing Imported by other establishment	20%
3916 9019	- - - - Other	20%
	- - - Rods , sticks and other and products with profiles	
3916 9021	- - - - Spongy or cellulosic	47%
3916 9022	- - - - Rods for gear manufacturing and ornamental bars used in furniture manufacturing	5%
3916 9023	- - - - for industrial establishment	3%
3916 9029	- - - - Other	20%
<u>39.17</u>	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS:	
	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials :	
3917 1010	- - - Of hardened protein	20%
3917 1090	- - - Of cellulosic materials	47%
	- Tubes, pipes and hoses, rigid:	
	- - Of polymers of ethylene :	
3917 2110	- - - With a diameter exceeding 3 mm	47%
3917 2190	- - - Other	20%
	- - Of polymers of propylene :	
3917 2210	- - - With a diameter exceeding 3 mm	47%
3917 2290	- - - Other	20%

	- - Of polymers of vinyl chloride :	
3917 2310	- - - With a diameter exceeding 3 mm	47%
3917 2390	- - - Other	20%
	- - Of other plastics :	
3917 2910	- - - With a diameter exceeding 3 mm	47%
3917 2990	- - - Other	20%
	- Other tubes, pipes and hoses:	
3917 3100	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	47%
	- - Other, not reinforced or otherwise combined with other materials, without fittings:	
3917 3210	- - - With a diameter exceeding 3 mm	47%
3917 3220	- - - Spongy tubes for heat isolation and air conditioners manufacturing imported by industrial establishment owner	23.5%
3917 3230	- - - Spongy tubes for heat isolation imported by other establishment	47%
	- - - Other:	
3917 3291	- - - Tubes prepared for polling-ball pen manufacturing	5%
3917 3299	- - - Other	20%
3917 3300 47%	- - Other, not reinforced or otherwise combined with other materials, with fittings	
	- - Other:	
3917 3910	- - - With a diameter exceeding 3 mm	47%
3917 3920	- - - Spongy tubes for heat isolation and air conditioners for industrial establishments	23.5%
3917 3930	- - - Spongy tubes for heat isolation imported by other establishment	47%
3917 3940	- - - Unworked tubes made of plexglas and metal tubes covered with plastic used for furniture manufacturing , flexible tubes with 5mm diameter and more, fridge manufacturing and special tubes for strife and agricultural machines	23.5%
3917 3990	- - - Other	20%
3917 4000	- Fittings	47%

39.18

FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER.

	- Of polymers of vinyl chloride :	
3918 1010	- - - In rolls, square or rectangular shapes (including square) resulted from simple cutting, not subject to further treatment other than sufacing treatment (not subject to roundning, smoothing edge, trimming or similar process) neighther spongy nor cellulosic	20%
3918 1020	- - - Including prints or pictures, without secondary features regarding the primary use	47%

Note: Refer to Note 2 of section 7

3918 1090	- - - Other	47%
	- Of other plastics :	
3918 9010	- - - In rolls, square or rectangular shapes (including square) resulted from simple cutting, not subject to further treatment other than sufacng treatment (not subject to roundng, smoothing edg, trimming or similar process) neighter spongy nor cellulosic	20%
3918 9020	- - - Including prints or pictures, without secondary features regarding the primary use Note: Refer to note 2 of sction 7	47%
3918 9090	- - - Other	47%
<u>39.19</u>	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS.	
	- In rolls of a width not exceeding 20 cm	
3919 1010	- - - Including prints or pictures, which are not secondary regarding the primary use Note: Refer to note 2 of sction 7	47%
3919 1020	- - - Rolls and transparent adhesive or semi-transparent or untrasparent tapes	23.5%
3919 1090	- - - Other	20%
	- Other:	
3919 9010	- - - Including prints or pictures, which are not secondary regarding the primary use Note: Refer to note 2 of sction 7	47%
	- - - Other:	
3919 9091	- - - - Sheets and plates, including thin films, strips and tapes	20%
3919 9092	- - - - Other flat shapes	47%
<u>39.20</u>	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NONCELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS.	
	Note: Amendment of the system of 2002	
	- Of polymers of ethylene	
3920 1010	- - - Palstic adhesive tapes for kitchen door edges and wood paltes for industrial establishment	5%
3920 1020	- - - Palstic adhesive tapes for kitchen door edges and wood paltes imported by other establishment	20%
3920 1030	- - - Strips for bamboo chairs manufacturing	5%
3920 1040	- - - Anti-leak tapes	5%
	- - - Other:	
3920 1091	- - - - Sheets and rolls for covering electric isolation perforation of jacquard paper or estralon for graphic, for industrial establishment	5%
3920 1099	- - - - Other	20%
	- Of polymers of propylene	
3920 2010	- - - Palstic adhesive tapes for kitchen door, edges, and wood paltes, for industrial establishment	5%

3920 2020	- - - Palstic adhesive tapes for kitchen door, edges, and wood paltes, imported by other establishment	20%
3920 2090	- - - Other	20%
	- Of polymers of styrene	
3920 3010	- - - Palstic adhesive tapes for kitchen door, edges, and wood paltes, for industrial establishment	5%
3920 3020	- - - Palstic adhesive tapes for kitchen door, edges, and wood paltes, imported by other establishment	20%
	- - - Other:	
3920 3091	- - - Sheets and rolls for covering electric isolation perforation of jacquard paper or estralon for graphic for industrial establishment	5%
3920 3099	- - - Other	20%
	- Of polymers of vinyl chloride:	
	- - Containing by weight not less than 6% of plasticizers	
	Note: Amendment of the system of 2002	
3920 4310	- - - Palstic adhesive tapes for kitchen door edges and wood paltes for industrial establishment	5%
3920 4320	- - - Palstic adhesive tapes for kitchen door edges and wood paltes imported by other establishment	20%
3920 4330	- - - For kitchen manufacturing	5%
3920 4390	- - - Other	20%
	- - Other:	
	Note: Amendment of the system of 2002	
3920 4910	- - - Palstic adhesive tapes for kitchen door edges and wood paltes for industrial establishment	5%
3920 4920	- - - Palstic adhesive tapes for kitchen door edges and wood paltes imported by other establishment	20%
3920 4990	- - - Other	20%
	- acrylic polymers:	
	- - Of poly (methyl methacrylate)	
	Note: Amendment of the system of 2002	
3920 5110	- - - Sheets and plates with high ristance to heat and pressure including atrificial marble in rectangular sheets consist of poly mythyl methaerylate 33% by weight and aluminium hyroxid 66%	71%
	Note: Refer to additional note 9 of this chapter	
3920 5120	- - - Palstic adhesive tapes for kitchen door edges and wood paltes for industrial establishment	5%
3920 5130	- - - Palstic adhesive tapes for kitchen door edges and wood paltes imported by other establishment	20%
3920 5190	- - - Other	20%
	- - Other:	
3920 5910	- - - Sheets and plates with high ristance to heat and pressure	71%
3920 5920	- - - Palstic adhesive tapes for kitchen door edges and wood paltes for industrial establishment	5%

3920 5930	- - - Palstic adhesive tapes for kitchen door edges and wood paltes imported by other establishment	20%
3920 5940	- - - Acrylic plates	5%
3920 5990	- - - Other	20%
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920 6100	- - Of polycarbonates	20%
	Note: tax rate of mentioned in decree 336 of 2002 according to dolar rate fixed in ministry of economy decision 1 of 1999.	
3920 6200	- - Of polyethylene terephthalate	20%
	Note: Amendment of the system of 2002	
3920 6300	- - Of unsaturated polyesters	20%
3920 6900	- - Of other polyesters	20%
	- Of cellulose or its chemical derivatives:	
	- - Of regenerated cellulose	
	- - - cellophane:	
3920 7111	- - - Printed, provided the print has no secondary features regarding the primary use	7%
3920 7119	- - - not printed	5%
3920 7120	- - - Other	20%
3920 7200	- - Of vulcanized fibre	20%
3920 7300	- - Of cellulose acetate	5%
3920 7900	- - Of other cellulose derivatives	20%
	- Of other plastics :	
3920 9100	- - Of poly (vinyl butyral)	20%
	Note: Amendment of the system of 2002	
3920 9200	- - Of polyamides	20%
3920 9300	- - Of amino-resins	20%
3920 9400	- - Of phenolic resins	20%
	- - Of other plastics	
3920 9910	- - - Strips to manufacture bamboo chairs	5%
3920 9920	- - - Anti-leak strips	5%
	- - - sheets and rolls of plastic used to coat aluminum by heat	
3920 9931	- - - for industrial establishment	5%
3920 9939	- - - Other	20%
	- - - Other:	
3920 9991	- - - Sheets and rolls for covering electric isolation perforation of jacquard paper or estralon for graphic, for industrial establishment	5%
3920 9999	- - - Other	20%

39.21

OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS.

	- Cellular:	
3921 1100	- - Of polymers of styrene	47%
3921 1200	- - Of polymers of vinyl chloride	47%
3921 1300	- - Of polyurethanes	47%
3921 1400	- - Of regenerated cellulose	47%
3921 1900	- - Of other plastics	47%
	- Other:	
	- - - Spongy	
3921 9011	- - - Of polyethylene strips of width and thickness of 1cm , spongy sheets to manufacture fabrics lined with artifical sponge,thermoplast sheets lined with artifical sopnge of thickness 2cm, manufactured from phenol fromal dehyde	23.5
3921 9019	- - - Other	47%
3921 9020	- - - Solid plates resulting from bonding and pressure on multiple layers of paper or fabric, after being impregnated with artificial resins (such as formica and the like)	7%
3921 9030	- - - Plastic sheets with a high resistance to heat and pressure	71%
3921 9040	- - - Plastic sheets and strips to be used as building inoslator, imported by owners of industrial establishments	5%
3921 9090	- - - Other	20%

39.22

BATHS, SHOWER-BATHS,SINKS WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS.

Note: Amendment of the system of 2002

	- Baths, shower-baths and wash-basins	
	Note: Amendment of the system of 2002	
3922 1010	- - - Prepared for permanent fixing with sanitary installations	47%
3922 1090	- - - Other	71%
	- Lavatory seats and covers	
3922 2010	- - - Lavatory seats Prepared for permanent fixing with sanitary installations	47%
3922 2090	- - - Other(including Lavatory covers)	35%
	- Other:	
3922 9010	- - - Toilet water tanks	47%
	- - - Other:	
3922 9091	- - - Prepared for permanent fixing with sanitary installations	47%
3922 9099	- - - Other	71%

39.23

ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS.

	- Boxes, cases, crates and similar articles :	
3923 1010	- - - Spongy or cellulosic products	47%
	- - - Other:	
3923 1091	- - - Boxes for packing vegetables and fruits, cases prepared for packing accessories of radio-transistor	23.5

3923 1099	- - - Other	47%
	- Sacks and bags (including cones):	
	- - Of polymers of ethylene:	
3923 2110	- - - Spongy or cellulosic products	47%
3923 2190	- - - Other	47%
	- - Of other plastics :	
3923 2910	- - - Spongy or cellulosic products	47%
	- - - Other:	
3923 2991	- - - Sacks for collecting human wastes	23.5%
3923 2999	- - - Other	47%
	- Carboys, bottles, flasks and similar articles	
3923 3010	- - - Baboratory flaskes an printed falskes for filling comestics	23.5%
3923 3090	- - - Other	47%
	- Spools, cops, bobbins and similar supports:	
	Note: Amendment of the system of 2002	
3923 4010	- - - Prepared for the spinning and weaving industries	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
3923 4090	- - - Other	47%
	- Stoppers, lids, caps, and other closures :	
3923 5010	- - - Caps for bottles and jars	5%
3923 5020	- - - Caps of jars	20%
3923 5090	- - - Other	47%
	- Other:	
3923 9010	- - - Plastic holders used in the pharmaceutical industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
	- - - Other:	
3923 9091	- - - Barrels for textile and fabrics factors	23.5%
3923 9099	- - - Other	47%
<u>39.24</u>	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS.	
3924 1000	- Tableware and kitchenware	71%
3924 9000	- Other	71%
<u>39.25</u>	BUILDER'S WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
3925 1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	47%

3925 2000	- Doors, windows and their frames and thresholds for doors	47%
3925 3000	- Shutters, blinds for door and window (including Venetian blinds) and similar articles and parts thereof	47%
3925 9000	- Other	47%
39.26	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS NOS. 3901 TO 3914.	
	- Office or school supplies	
3926 1010	- - - Erasers and book covers	35%
3926 1090	- - - Other	71%
	- Articles of apparel and clothing accessories (including gloves that covers four finger to gether and thumb alone)	
	Note: Amendment of the system of 2002	
3926 2010	- - - Gloves and collars	23.5%
3926 2090	- - - Other	47%
	- Fittings for furniture, coachwork or the like :	
	- - - Of ornamental	
3926 3011	- - - - Ornamented bars to manufacture furniture and trilon bars and handle's accessories	35%
3926 3019	- - - - Other	71%
3926 3090	- - - Other	47%
3926 4000	- Statuettes and other ornamental articles	71%
	- Other:	
3926 9010	- - - Plastic caps for copper wire heads, required for metallurgic industries	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 and 7 of this chapter	
	- - - Other:	
3926 9091	- - - - Of ornamental or personal nature	71%
3926 9092	- - - - Cellulose and spongy products, not elsewhere specified or otherwise included	47%
3926 9093	- - - - Plastic shoe moulds imported by the owner of industrial establishment	23.5%
3926 9094	- - - - Plastic shoe moulds imported by another party	47%
3926 9095	- - - - Plastic shoe of umbrellas imported by the owner of industrial establishment	23.5%
3926 9096	- - - - Plastic shoe of umbrellas imported by another party	47%
3926 9097	- - - - Holders , bundlers for packing and folding belts for electric board wires wrapping, beads for clothes coated fasteners, parts for automatic machines parts and lab tools, case bundles iron handles shoes closets, frames for slides.	23.5
3926 9099	- - - - Other	47%

CHAPTER 40

RUBBER AND ARTICLES THEREOF

NOTES

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard : natural rubber. ba lata. gutta-percha. guavule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 0C and 29 0C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (a) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special- purpose additives.
6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
 7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm. is to be classified as strip, rods or profile shapes. of heading 40.08.
 8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
 9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08. the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

40.01**NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.**

	- Natural rubber latex, whether or not pre-vulcanised	
4001 1010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
4001 1090	- - - Other	7%
	- Natural rubber in other forms:	
4001 2100	- - Smoked sheets	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4001 2200	- - Technically specified natural rubber (TSNR)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:	
4001 2910	- - - Elementary forms and shapes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4001 2920	- - - Crepe forms prepared for use on shoe heels	35%
4001 2930	- - - Plates, sheets and strip, other than the smoked sheets and crepe forms listed above	7%
4001 2940	- - - Blocks of a uniform geometrical shape as specified in note 9 of this chapter	7%
	- Balata, gutta-percha, guayule, chicle and similar natural gums	
4001 3010	- - - Elementary forms and shapes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4001 3020	- - - Plates and sheets of a thickness of 3 mm or more	71%
	- - - Other plates, sheets, strips and bars, including special profiles	
4001 303.	- - - - for industrial establishment	7%
4001 3039	- - - - Other	29%
4001 3040	- - - Blocks of a uniform geometrical shape as specified in note 9 of this chapter	7%

40.02**SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, 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 (XSBR):	
	- - Latex	
4002 1110	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
4002 1190	- - - Other	7%
	- - Other:	
4002 1910	- - - Elementary forms and shapes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

4002 1920	- - - Plates, sheets and strip	7%
4002 1930	- - - Blocks of a uniform geometrical shape as specified in note 9 of this chapter - Butadiene rubber (BR)	7%
4002 2010	- - - Elementary forms and shapes Note: Exempted from unified tax according to decree 266 of 2001	1%
4002 2020	- - - Plates, sheets and strip	7%
4002 2030	- - - Blocks of a uniform geometrical shape as specified in note 9 of this chapter - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene rubber (CIIR or BIIR): - - Isobutene-isoprene (butyl) rubber (IIR)	7%
4002 3110	- - - Elementary forms and shapes Note: Exempted from unified tax according to decree 266 of 2001	1%
4002 3120	- - - Plates, sheets and strip	7%
4002 3130	- - - Blocks of a uniform geometrical shape as specified in note 9 of this chapter - - Other:	7%
4002 3910	- - - Elementary forms and shapes Note: Exempted from unified tax according to decree 266 of 2001	1%
4002 3920	- - - Plates, sheets and strip	7%
4002 3990	- - - Blocks of a uniform geometrical shape as specified in note 9 of this chapter - Chloroprene (chlorobutadiene) rubber (CR): - - Latex :	7%
4002 4110	- - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
4002 4190	- - - Other - - Other:	7%
4002 4910	- - - Elementary forms and shapes Note: Exempted from unified tax according to decree 266 of 2001	1%
4002 4920	- - - Plates, sheets and strip	7%
4002 4930	- - - Blocks of a uniform geometrical shape as specified in Note 9 to the chapter - Acrylonitrile-butadiene rubber (NBR): - - Latex :	7%
4002 5110	- - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
4002 5190	- - - Other - - Other:	7%
4002 5910	- - - Elementary forms and shapes Note: Exempted from unified tax according to decree 266 of 2001	1%
4002 5920	- - - Plates, sheets and strip	7%
4002 5930	- - - Blocks of a uniform geometrical shape as specified in Note 9 to the chapter - Isoprene rubber (IR)	7%

4002 60 10	- - - Elementary forms and shapes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4002 60 20	- - - Plates, sheets and strip	7%
4002 60 30	- - - Blocks of a uniform geometrical shape as specified in Note 9 to the chapter	7%
	- Ethylene-propylene-non-conjugated diene rubber (EPDM):	
4002 70 10	- - - Elementary forms and shapes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4002 70 20	- - - Plates, sheets and strip	7%
4002 70 30	- - - Blocks of a uniform geometrical shape as specified in note 9 of this chapter	7%
	- Mixtures of any product of heading 4001 with any product of this heading:	
4002 80 10	- - - Elementary forms and shapes	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4002 80 20	- - - Plates, sheets and strip	7%
4002 80 30	- - - Blocks of a uniform geometrical shape as specified in note 9 of this chapter	7%
	- Other:	
	- - Latex :	
4002 91 10	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
4002 91 90	- - - Other	7%
	- - Other:	
4002 99 10	- - - Elementary forms, not including latex	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4002 99 20	- - - Plates, sheets and strip	7%
4002 99 30	- - - Blocks of a uniform geometrical shape as specified in Note 9 to the chapter	7%
40.03	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	
	- - - Balata, gutta percha , guayule, chicle and similar natural gums or renewed (vactes) rubber substitutions	
4003 00 11	- - - - Plates and sheets of a thickness of 3 mm or more	71%
4003 00 12	- - - - Strip of rubber vulcanized , other than hard rubber	29%
4003 00 19	- - - - Other	7%
4003 00 90	- - - Other	1.7%
40.04	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	
4004 00 00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	
	Note: Exempted from unified tax according to decree 266 of 2001	
40.05	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	
4005 10 00	- Compounded with carbon black or silica	7%

	- Solutions; dispersions other than those of subheading 4005.10	
	- - - In organic solvent , prepared for use as an adhesive , not including those containing culcanic agents , resins and material specified in heading 3506	
4005 20 11	- - - - For use by industry Note: Refer to additional note 1 of this chapter	7%
4005 20 19	- - - - Other - - - Natural or synthetic rubber (latex) inliquid form with the addition of one or more items mentioned in paragraph (A) of note 5 of this chapter , provided that not acquire the characteristics of preparations classified in more specified heading.	23.5%
4005 20 21	- - - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
4005 20 29	- - - - Other	7%
4005 20 90	- - - Other - Other: - - Plates, sheets and strip - - - From balata or gutta-percha or similar natural gums or rubber substitutes (vactes) with one or more of materials mentioned in paragraph (A) of note 5 of this chapter added to it.	7%
4005 91 11	- - - - Plates and sheets of a thickness of 3 mm or more	71%
4005 91 19	- - - - Other	29%
4005 91 20	- - - From fabric combined with rubber, weighing more than 1,500 g/sqm, of a textile fabric content of 50% or less by weight	7%
4005 91 30	- - - Plates and shees ("Talahi"), mixed with other materials (other than carbon or silica), used for filling holes in tires	7%
4005 91 90	- - - Other - - Other:	7%
4005 99 10	- - - Main mixtures ("masterbatches"), other than those specified in subheading 400510, consisting of natural rubber protein,and red clay or those obtained from "cyclization"	1.7%
4005 99 20	- - - Mixtures of natural or synthetic rubber with other materials, in granular form, ready for vulcanization	7%
4005 99 90	- - - Other	7%
<u>40.06</u>	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER.	
4006 10 00	- "Camel-back" strips for retreading rubber tyres - Other: - - - From balata or gutta-percha ghouol shikal or similar naturalgums or rubber substitutes (vactes) , in discs , rings, or plates and sheets cut in forms other than square and rectangle forms:	7%
4006 90 11	- - - - For art works	5%
4006 90 19	- - - - Other	23.5%

4006 9090	- - - Other	7%
40.07	VULCANIZED RUBBER THREAD AND CORD.	
4007 0010	- - - Bare cords, not covered with textiles, with the largest cross-section not exceeding 2 mm Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
4007 0090	- - - Other	7%
40.08 8	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.	
	- Of cellular rubber:	
	- - Plates, sheets and strip	
4008 1110	- - - Plates and sheets of a thickness of 3 mm or more	35%
4008 1190	- - - Other	7%
4008 1900	- - Other	7%
	- Of non-cellular rubber:	
	- - Plates, sheets and strip :	
4008 2110	- - - Plates and sheets of a thickness of 3 mm or more Note: Refer to additional note 10 of this chapter	71%
4008 2190	- - - Other Note: Refer to additional note 9 of this chapter	29%
	- - Other:	
	- - - Strip of vulcanized rubber other than hard rubber prepared for industry of diaper and towels:	
4008 2911	- - - - Imported by industrial establishment owner Note: Duty rate mentioned in decree 336 of 2002 defined due to dollar change rate of the decision of ministry of economy 1651 of	7%
4008 2919	- - - - Other	29%
4008 2990	- - - Other	7%
40.09	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES).	
	Note: Amendment of the system of 2002	
	- Not reinforced or otherwise combined with other materials. Note: Amendment of the system of 2002	
4009 1100	- - Without fittings	29%
4009 1200	- - With fittings	29%
	- Reinforced or otherwise combined only with metal. Note: Amendment of the system of 2002	
4009 2100	- - Without fittings	29%
4009 2200	- - With fittings	29%
	- Reinforced or otherwise combined only with textile materials. Note: Amendment of the system of 2002	
4009 3100	- - Without fittings	29%

4009 3200	- - With fittings	29%
	- Reinforced or otherwise combined with other materials, without fittings	
	Note: Amendment of the system of 2002	
4009 4100	- - Without fittings	29%
4009 4200	- - With fittings	29%
<u>40.10</u>	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER.	
	Note: Amendment of the system of 2002	
	- Conveyor belts or belting:	
4010 1100	- - Reinforced only with metal	5%
4010 1200	- - Reinforced only with textile materials	5%
4010 1300	- - Reinforced only with plastics	5%
4010 1900	- - Other	5%
	- Transmission belts or belting:	
	Note: Amendment of the system of 2002	
4010 3100	- - Endless transmission belts of trapezoidal cross_section (v_belts),v_ribbed, of an outside circumference exceeding 60 cm but exceeding 180 cm	5%
	Note: Amendment of the system of 2002	
4010 3200	- - Endless transmission belts of trapezoidal cross_section (v_belts), other than v_ribbed , of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%
	Note: Amendment of the system of 2002	
4010 3300	- - Endless transmission belts of trapezoidal cross_section (v_belts),v_ribbed, of an outside circumference exceeding 180 cm but exceeding 240 cm	5%
	Note: Amendment of the system of 2002	
4010 3400	- - Endless transmission belts of trapezoidal cross_section (v_belts), other than v_ribbed , of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%
	Note: Amendment of the system of 2002	
4010 3500	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%
	Note: Amendment of the system of 2002	
4010 3600	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%
	Note: Amendment of the system of 2002	
4010 3900	- - Other	5%
<u>40.11</u>	NEW PNEUMATIC TYRES, OF RUBBER.	
4011 1000	- Of a kind used on motor cars (including station wagons and racing cars)	7%
4011 2000	- Of a kind used on buses or lorries	5%
	Note: Refer to additional note 1 of this chapter	
4011 3000	- Of a kind used on aircraft	7%
4011 4000	- Of a kind used on motorcycles	7%
4011 5000	- Of a kind used on bicycles	7%

	- Other , having a "herring_bone" or similar tread: Note: Amendment of the system of 2002	
4011 6100	- - Of a kind used on agricultural or forestry vehicles and machines Note: Amendment of the system of 2002,Refer to additional note 1 of this chapter	1.7%
4011 6200	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm Note: Amendment of the system of 2002	7%
4011 6300	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm Note: Amendment of the system of 2002	7%
4011 6900	- - Other - Other: Note: Amendment of the system of 2002	7%
4011 9200	- - Of a kind used on agricultural or forestry vehicles and machines Note: Amendment of the system of 2002,Refer to additional note 1 of this chapter	1.7%
4011 9300	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	7%
4011 9400	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim sizeexceeding 61 cm	7%
4011 9900	- - Other	7%
<u>40.12</u>	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER. Note: Amendment of the system of 2002 - Retreaded tyres: Note: Amendment of the system of 2002	
4012 1100	- - Of a kind used on motor cars (including station wagons and racing cars) Note: Amendment of the system of 2002	29%
4012 1200	- - Of a kind used on buses or lorris Note: Amendment of the system of 2002,Refer to additional note 1 of this chapter	20%
4012 1300	- - Of a kind used on aircraft Note: Amendment of the system of 2002 - - Other: Note: Amendment of the system of 2002	29%
4012 1910	- - - for tractors and agriculture machinery Note: Refer to additional note 1 of this chapter	7%
4012 1990	- - - Other - Used pneumatic tyres Note: Amendment of the system of 2002	29%
4012 2010	- - - For tractors and agricultural machinery Note: Refer to additional note 1 of this chapter	7%
4012 2020	- - - For motorbuses and trucks Note: Refer to additional note 1 of this chapter	20%
4012 2090	- - - Other	29%

4012 9000	- Other	29%
<u>40.13</u>	INNER TUBES, OF RUBBER:	
	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	
4013 1010	- - - For motorbuses and trucks	5%
	Note: Refer to additional note 1 of this chapter	
4013 1090	- - - Other	7%
4013 2000	- Of a kind used on bicycles	7%
	- Other:	
4013 9010	- - - For motorbuses and trucks	1.7%
	Note: Refer to additional note 1 of this chapter	
4013 9090	- - - Other	7%
<u>40.14</u>	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER.	
	- Sheath contraceptives	
4014 1010	- - - Obtained by dipping	7%
4014 1090	- - - Other	23.5
	- Other:	
4014 9010	- - - Obtained by dipping or assembled from sheets bonded by adhesive	7%
4014 9090	- - - Other	23.5
<u>40.15</u>	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES AND MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER.	
	Note: Amendment of the system of 2002	
	- Gloves, mittens and mitts:	
	Note: Amendment of the system of 2002	
4015 1100	- - Surgical	7%
	- - Other:	
4015 1910	- - - Obtained by dipping or assembled from sheets bonded by adhesive	29%
4015 1990	- - - Other	47%
	- Other:	
4015 9010	- - - Obtained by dipping or assembled from sheets bonded by adhesive	29%
4015 9090	- - - Other	47%
<u>40.16</u>	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.	
4016 1000	- Of cellular rubber	23.5%
	- Other:	
4016 9100	- - Floor coverings and mats	47%

4016 9200	- - Erasers	23.5%
4016 9300	- - Gaskets, washers and other seals	23.5%
4016 9400	- - Boat and dock fenders, whether or not inflatable	23.5%
4016 9500	- - Other inflatable articles	23.5%
	- - Other:	
4016 9910	- - - Pump rotors, cast moulds and other articles for technical use, including parts, tools and accessories of section 16 or tools and equipment of section 90	5%
	- - - shock absorber brakes (block amortisseurs) , chassis bases mud flaps , floor rugs of rubber brake pad , mud flaps and pedals for bicycle parts and accessories ; transport equipment from section 17 :	
4016 9921	- - - - For trains, railway wagons or trams	5%
4016 9922	- - - - For railway and tramway stationary equipment, and non-electric automatic equipment for traffic signalling, safety and monitoring	7%
4016 9923	- - - - For tractors and cars including those used in factories and warehouses or platforms, used move goods over short distances, ordinary bicycles or bicycles with an engine or sidecar for bicycles	23.5%
4016 9924	- - - - For tanks and military armored vehicles	14.5%
	Note: Import prohibited	
4016 9925	- - - - For wheelchairs (including motorized wheelchairs) manufactured for the handicapped	3.5%
	Note: Refer to additional note 1 of this chapter	
4016 9926	- - - - For unmotorized vehicles used for moving patients and children	14.5%
4016 9927	- - - - For other non-motorized wagons and trailers	14.5%
4016 9928	- - - - For airplanes and air-balloons	1.7%
4016 9929	- - - - For parachutes, take-off and similar aircraft launching equipment and flight simulators	7%
4016 9990	- - - Other	23.5%
<u>40.17</u>	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	
	- - - Powder, waste and scrap	
	Note: Refer to additional note 1 of this chapter	
4017 0011	- - - - for industrial establishment	1.7%
4017 0019	- - - - Other	7%
	- - - Other:	
4017 0091	- - - - for industrial establishment	7%
4017 0099	- - - - Other	29%

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES

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

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

41.01**RAW HIDES AND SKINS OF BOVINE(including buffalo)OR EQUINE ANIMALS (FRESH OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT.**

Note: Amendment of the system of 2002

- Other hides and skins of bovine animals, fresh or wet-salted:

Note: Amendment of the system of 2002 , refer to additional notes 1 of this section

4101 2010	- - - Not worked only processes mentioned in the text of this heading Note: Exempted from unified tax according to decree 266 of 2001	1%
4101 2020	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense Note: refer to additional note 8 of this chapter , duty rate mentioned in decree 336 of 2002 defined due to dollar change rate of the decision of ministry of economy 1375 of 2001	23.5
4101 2030	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by another party - Wole hides and skins of a weight exceeding 16kg Note: Amendment of the system of 2002	47%
4101 5010	- - - Not worked only processes mentioned in the text of this heading Note: Exempted from unified tax according to decree 266 of 2001	1%
4101 5020	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense Note: refer to additional note 8 of this chapter , duty rate mentioned in decree 336 of 2002 defined due to dollar change rate of the decision of ministry of economy 1375 of 2001	23.5%
4101 5030	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by another party - Other, including butts, bends and bellies Note: Amendment of the system of 2002	47%
4101 9010	- - - Not worked only processes mentioned in the text of this heading Note: Exempted from unified tax according to decree 266 of 2001	1%
4101 9020	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense	23.5%
4101 9030	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense Note: refer to additional note 8 of this chapter , duty rate mentioned in decree 336 of 2002 defined due to dollar change rate of the decision of ministry of economy 1375 of 2001	47%

41.02**RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (C) TO THIS CHAPTER.**

4102 1000	- With wool on Note: Exempted from unified tax according to decree 266 of 2001	1%
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	- Without wool on:	
	- - Pickled	
	Note: Amendment of the system of 2002	
4102 2110	- - - Not worked only processes mentioned in the text of this heading	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4102 2120	- - - Primarily tanned , by vegetable materials reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense	23.5%
	Note: amendment of the system of 2002, this subheading equal to the previous subheading 41051100 according the comparison list	
4102 2130	- - - Primarily tanned , by vegetable materials reversed to its primarily state according to note 2/A of this chapter , imported by another party	47%
4102 2140	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense	23.5%
	Note: amendment of the system of 2002 this subheading equal to the previous subheading 4105 12 00 according the comparison list	
4102 2150	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by another party	47%
	- - Other:	
	Note: Amendment of the system of 2002	
4102 2910	- - - Not worked only processes mentioned in the text of this heading	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4102 2920	- - - Primarily tanned , by vegetable materials reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense	23.5%
	Note: amendment of the system of 2002 this subheading equal to the previous subheading 410501200 according the comparison list	
4102 2930	- - - Primarily tanned , by vegetable materials reversed to its primarily state according to note 2/A of this chapter , imported by another party	47%
4102 2940	- - - Primarily tanned , by vegetable materials reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense	23.5%
4102 2950	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by another party	47%
4103	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 (B) OR 1 (C) TO THIS CHAPTER.	
	- Of goats or kids	
4103 1010	- - - With hair	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - Other:	
	Note: Amendment of the system of 2002	
4103 1091	- - - - Not worked only processes mentioned in the text of this heading	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4103 1092	- - - - Primarily tanned , by vegetable materials reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense	23.5%
	Note: amendment of the system of 2002, this subheading equal to the previous subheading 41061100 according to the comparison list	
4103 1093	- - - - primarily tanned , by vegetable materials reversed to its primarily state according to note 2/A of this chapter imported by another party	47%

4103 1094	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense	23.5%
4103 1095	- - - Primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by another party - Of reptiles Note: Amendment of the system of 2002	47%
4103 2010	- - - Not worked only processes mentioned in the text of this heading	7%
4103 2020	- - - primarily tanned , by vegetable materials reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense Note: amendment of the system of 2002 this subheading equal to the previous subheading 4107.2100 according the comparison list	23.5%
4103 2030	- - - Primarily tanned , by vegetable materials reversed to its primarily state according to note 2/A of this chapter , imported by another party	47%
4103 2040	- - - primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense Note: amendment of the system of 2002, this subheading equal to the previous subheading 4107.2900 according the comparison list	23.5%
4103 2050	- - - primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by another party - Of swine Note: Amendment of the system of 2002	47%
4103 3010	- - - Not worked only processes mentioned in the text of this heading Note: Amendment of the system of 2002 , Exempted from unified tax according to decree 266 of 2001	1%
4103 3020	- - - primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense Note: amendment of the system of 2002, this subheading equal to the previous subheading 41071000 according the comparison list.	23.5%
4103 3030	- - - primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by another party - Other: Note: Amendment of the system of 2002	47%
4103 9010	- - - Not worked only processes mentioned in the text of this heading Note: Exempted from unified tax according to decree 266 of 2001	1%
4103 9020	- - - primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by ministry of defense Note: amendment of the system of 2002, this subheading equal to the previous subheading 4107.9000 according the comparison list	23.5%
4103 9030	- - - primarily tanned , reversed to its primarily state according to note 2/A of this chapter , imported by another party	47%
<u>41.04</u>	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON , WHETHER OT\R NOT SPLIT , BUT NOT FURTHER PREPARED. Note: amendment of the system of 2002 refer to additional note 1 of this chapter contents that permitted in this heading are bovine , buffalo and goat leather semi- tanned and prepared tell bickled white blue. - In the wet state (including wet – blue) Note: Amendment of the system of 2002 - - Fll grains, unsplit; grain splits Note: Amendment of the system of 2002 - - - of calfs	
4104 1111	- - - - imported by ministry of defense	23.5%

4104 1119	---- Other	47%
	--- Bovine leather known as (karadi) tanned with salt , barley, flour or gall -ruts, oiled , for use in the manufacture of noria Pouches or buckets for irrigation purposes	
4104 1121	---- imported by ministry of defense	23.5%
4104 1129	---- Other	47%
	--- Other:	
4104 1191	---- imported by ministry of defense	23.5
4104 1199	---- Other	47%
	-- Other:	
	Note: Amendment of the system of 2002	
	--- For use in the manufacture of uncut soles or transmission belts and belting	
4104 1911	---- imported by ministry of defense	23.5%
4104 1919	---- Other	47%
	--- Bovine leather known as (karadi) tanned with salt , barley flour or gall –ruts, oiled , for use in the manufacture of noria Pouches or buckets for irrigation purposes	
4104 1921	---- imported by ministry of defense	23.5%
4104 1929	---- Other	47%
	--- of calfs	
4104 1931	---- imported by ministry of defense	23.5%
4104 1939	---- Other	47%
	--- Other:	
4104 1991	---- imported by ministry of defense	23.5%
4104 1999	---- Other	47%
	- in the dry state(crust):	
	Note: amendment of the system of 2002 refer to note 2(b) about crust leather	
	refer to additional note 5 of this chapter .	
	-- Full grains,unsplit;grain splits	
	Note: Amendment of the system of 2002	
	--- Of calfs	
4104 4111	---- imported by ministry of defense	23.5%
4104 4119	---- Other	47%
	--- Bovine leather known as (karadi) tanned with salt , barley, flour or gall -ruts, oiled , for use in the manufacture of noria Pouches or buckets for irrigation purposes	
4104 4121	---- imported by ministry of defense	23.5%
4104 4129	---- Other	47%
	--- Other:	
4104 4191	---- imported by ministry of defense	23.5
4104 4199	---- Other	47%
	-- Other:	
	Note: Amendment of the system of 2002	
	--- For use in the manufactue of uncut soles or transmission belt and belting	
4104 4911	---- Imported by ministry of defense	23.5%

4104 4919	- - - - Other	47%
	- - - Bovine leather known as "Karadi" tanned with salt , barley flour or gall-nuts, oiled , for use in the manufacture of noria pouches or brucktes for irrigation purposes	
4104 4921.	- - - - Imported by ministry of defense	23.5%
4104 4929	- - - - Other	47%
	- - - Of calfs	
4104 4931	- - - - Imported by ministry of defense	23.5
4104 4939	- - - - Other	47%
	- - - Other:	
4104 4991	- - - - Imported by ministry of defense	23.5
4104 4999	- - - - Other	47%
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
	Note: Amendment of the system of 2002 ,refer to additional note 2/B and 5 concerning tanning	
	- In the wet state (including wet-blue)	
	Note: Amendment of the system of 2002	
4105 1010	- - - Imported by ministry of defense	23.5
4105 1090	- - - Other	47%
	- In the dry state (crust)	
	Note: Amendment of the system of 2002	
4105 3010	- - - imported by ministry of defense	23.5%
4105 3090	- - - Other	47%
41.06	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT,BUT NOT FURTHER PREPARED	
	Note: Amendment of the system of 2002	
	- Of goats or kids:	
	Note: Amendment of the system of 2002	
	- - In the wet state (including wet-blue):	
	Note: Amendment of the system of 2002	
4106 2110	- - - Imported by ministry of defense	23.5%
4106 2190	- - - Other	47%
	- - In the dry state (crust):	
	Note: Amendment of the system of 2002	
4106 2210	- - - Imported by ministry of defense	23.5%
4106 2290	- - - Other	47%
	- Of swine:	
	Note: Amendment of the system of 2002	
	- - In the wet state (including wet_blue)	
	Note: Amendment of the system of 2002	

4106 3110	- - - Imported by ministry of defense	23.5%
4106 3190	- - - Other	47%
	- - In the dry state (crust): Note: Amendment of the system of 2002	
4106 3210	- - - Imported by ministry of defense	23.5%
4106 3290	- - - Other	47%
	- Of reptiles: Note: Amendment of the system of 2002	
4106 4010	- - - Imported by ministry of defense	23.5%
4106 4090	- - - Other	47%
	- Other: Note: Amendment of the system of 2002	
	- - In the wet state (including wet-blue) Note: Amendment of the system of 2002	
4106 9110	- - - Imported by ministry of defense	23.5%
4106 9190	- - - Other	47%
	- - In the dry state (crust): Note: Amendment of the system of 2002	
4106 9210	- - - Imported by ministry of defense	23.5%
4106 9290	- - - Other	47%
<u>41.07</u>	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING INCLUDING PARCHMENT-DRESSED LEATHER , OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT , OTHER THAN LEATHER OF HEADING 41.14.	
	Note: Amendment of the system of 2002	
	- Whole hides and skins: Note: Amendment of the system of 2002	
	- - Full grains , unsplit Note: Amendment of the system of 2002	
	- - - Prepared by parchment-dressed Note: Refer to additional note 2 of this chapter	
4107 1111	- - - - Imported by ministry of defense	23.5%
4107 1119	- - - - Other	47%
	- - - Other:	
4107 1191	- - - - Of calfs imported by ministry of defense	23.5%
4107 1192	- - - - Of calfs imported by any another party	47%
4107 1193	- - - - Other of bovine animal imported by ministry of defense	23.5%
4107 1199	- - - - Other	47%
4107 1200	- - Grain splits: Note: Amendment of the system of 2002	23.5%
	- - - Prepared by parchment -dressed Note: Refer to additional note 2 of this chapter	
4107 1211	- - - - Imported by ministry of defense	23.5%

4107 1219	---- Other	47%
	--- Other:	
4107 1291	---- Of calfs imported by ministry of defense	23.5%
4107 1292	---- Of calfs imported by another party	47%
4107 1293	---- Other of bovine animal imported by ministry of defense	23.5
4107 1299	---- Other	47%
	-- Other:	
	Note: Amendment of the system of 2002	
	--- Prepared by parchment dressed	
	Note: Refer to additional note 2 of this chapter	
4107 1911	---- Imported by ministry of defense	23.5%
4107 1919	---- Other	47%
	--- Dred, grained, stamped or printed, etc	
4107 1921	---- Softened of calfs imported by ministry of defense	23.5%
4107 1922	---- Softened of other leathers (of this heading) imported by ministry of defense	23.5%
	Note: Refer to additional note 3 of this chapter	
4107 1923	---- Other leathers processed in ways mentioned in the text of subheading imported by ministry of defense	23.5%
4107 1929	---- Other	47%
	--- Other:	
4107 1991	---- Of clafes imported by ministry of defense	23.5%
4107 1992	---- Of calfs imported by another party	47%
4107 1993	---- Other of bovine animal imported by ministry of defense	23.5%
4107 1999	---- Other	47%
	- Other, including sides:	
	Note: Amendment of the system of 2002	
	-- Full grains,unsplit:	
	--- Prepared by parchment dressed	
	Note: Refer to additional note 2 of this chapter	
4107 9111	---- Imported by ministry of defense	23.5%
4107 9119	---- Other	47%
	--- Other:	
4107 9191	---- Of calfs imported by ministry of defense	23.5%
4107 9192	---- Of calfs imported by another party	47%
4107 9193	---- Other of bovine animal imported by ministry of defense	23.5%
4107 9199	---- Other	47%
	-- Grain splits	
	Note: Amendment of the system of 2002	
	--- Prepared by parchment dressed	
	Note: Refer to additional note 2 of this chapter	
4107 9211	---- Imported by ministry of defense	23.5%
4107 9219	---- Other	47%

	--- Other:	
4107 9291	---- Of calfs imported by ministry of defense	23.5%
4107 9292	---- Of calfs imported by another party	47%
4107 9293	---- Other of bovine animal imported by ministry of defense	23.5%
4107 9299	---- Other	47%
	-- Other:	
	Note: Amendment of the system of 2002	
	--- Prepared by parchment dressed	
	Note: Refer to additional note 2 of this chapter	
4107 9911	---- imported by ministry of defense	23.5
4107 9919	---- Other	47%
	--- Tanned, grained, stamped or printed...etc after tanning	
4107 9921	---- Softened clafleather imported by ministry of defense	23.5%
	Note: Refer to additional note 3 of this chapter	
4107 9922	---- Softened of other leathers of this heading imported by ministry of defense	23.5%
	Note: Refer to additional note 3 of this chapter	
4107 9923	---- Other leathers processed in ways mentioned in the text of subheading imported by ministry of defense	23.5%
4107 9929	---- Other	47%
	--- Other:	
4107 9991	---- Of calfs imported by ministry of defense	23.5%
4107 9992	---- Of calfs imported by another party	47%
4107 9993	---- Other of bovine animal imported by ministry of defens	23.5%
4107 9999	---- Other	23.5%
41.12	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	
	Note: refer to additional note 6 of this chapter .(amendment of the system of 2002)	
	--- Prepared by parchment dressed	
	Note: Refer to additional note 2 of this chapter	
4112 0011	---- imported by ministry of defense	23.5%
4112 0019	---- Other	47%
	--- Tanned, grained, stamped or printed...etc	
4112 0021	---- Softened leathers imported by ministry of defense	23.5%
	Note: Refer to additional note 3 of this chapter	
4112 0022	---- Softened leathers imported by another party	47%
4112 0023	---- Other leathers processed in ways mentioned in the text of subheading imported by ministry of defense	23.5%
4112 0029	---- Other	47%
	--- Other:	
4112 0091	---- imported by ministry of defense	23.5%
4112 0099	---- Other	47%

41.13**LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114.**

Note: refer to additional note 4 of this chapter .(amendment of the system of 2002)

- Of goats or kids

Note: Amendment of the system of 2002

- - - Parchment-dressed

Note: Refer to additional note 2 of this chapter

4113 1011	- - - - imported by ministry of defense	23.5%
4113 1019	- - - - Imported by another party	47%
	- - - Tanned, grained, stamped or printed...etc	
4113 1021	- - - - Softened imported by ministry of defense	23.5%
	Note: Refer to additional note 3 of this chapter	
4113 1022	- - - - Softened imported by another party	47%
4113 1023	- - - - Other leathers processed in ways mentioned in the text of subheading imported by ministry of defense	23.5%
4113 1029	- - - - Other	47%
	- - - Other:	
4113 1091	- - - - imported by ministry of defense	23.5%
4113 1099	- - - - Other	47%
	- Of swine:	
	Note: Amendment of the system of 2002	
	- - - Parchment-dressed	
	Note: Refer to additional note 2 of this chapter	
4113 2011	- - - - imported by ministry of defense	23.5%
4113 2019	- - - - Other	47%
	- - - Tanned, grained, stamped or printed...etc	
4113 2021	- - - - Softened, imported by ministry of defense	23.5%
	Note: Refer to additional note 3 of this chapter	
4113 2022	- - - - Softened, imported by another party	47%
4113 2023	- - - - Other leathers processed in ways mentioned in the text of subheading imported by ministry of defense	23.5%
4113 2029	- - - - Other	47%
4113 2091	- - - - imported by ministry of defense	23.5%
4113 2099	- - - - Other	47%
	- Of reptiles:	
	- - - Tanned, grained, stamped or printed...etc	
4113 3011	- - - - Softened imported by ministry of defense	23.5%
	Note: Refer to additional note 3 of this chapter	
4113 3012	- - - - Softened imported by another party	47%
4113 3013	- - - - Other leathers processed in ways mentioned in the text of subheading imported by ministry of defense	23.5%

4113 3019	- - - - Other	47%
	- - - Other:	
4113 3091	- - - - imported by ministry of defense	23.5%
4113 3099	- - - - Other	47%
	- Other:	
	Note: Amendment of the system of 2002	
	- - - Prepared by parchment dressed	
	Note: Refer to additional note 2 of this chapter	
4113 9011	- - - - imported by ministry of defense	23.5%
4113 9019	- - - - Other	47%
	- - - Tanned, grained, stamped or printed...etc	
4113 9021	- - - - Softened, imported by ministry of defense	23.5%
	Note: Refer to additional note 3 of this chapter	
4113 9022	- - - - Softened, imported by another party	47%
4113 9023	- - - - Other leathers processed in ways mentioned in the text of subheading imported by ministry of defense	23.5%
4113 9029	- - - - Other	47%
	- - - Other:	
4113 9091	- - - - imported by ministry of defense	23.5%
4113 9099	- - - - Other	47%
41.14	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER.	
	Note: Refer to additional note 2 of this chapter, Amendment of the system of 2002, Previously included in the two headings 4108 00 and 4109 00	
	- - - Chamois (special tanning with animal oil only) including combination chamois washable whit leather	
4114 0011	- - - - Of calfs imported by ministry of defense	23.5%
4114 0012	- - - - Of calfs imported by another party	47%
4114 0013	- - - - Of calfs imported by ministry of defense	23.5%
4114 0019	- - - - Other	47%
	- - - patent leather, patent laminated leather and metallised laether	
	Note: Amendment of the system of 2002	
4114 0091	- - - - imported by ministry of defense	23.5%
4114 0099	- - - - Other	47%
41.15	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP , WHETHER OR NOT IN ROLLS, PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST , POWDER AND FLOUR.	
	Note: Amendment of the system of 2002	
	- Composition leather with a basis of leather or leather fibre , in slabs , sheets or strip , whether or not in rolls:	
	Note: Amendment of the system of 2002	

	- - - Leather made of leather waste used as raw materials for industry	
4115 1011	- - - - for industrial establishment	23.5%
	- - - Other:	
4115 1091	- - - - Imported by ministry of defense including prepared for sole	23.5%
4115 1099	- - - - Other	47%
4115 2000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust , powder and flour	47%

CHAPTER 42

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

NOTES

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
2. (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
3. For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

<u>42.01</u>	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	
4201 0010	- - - Of fabric or plastic	47%
4201 0090	- - - Other	47%
<u>42.02</u>	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLRY 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.	
	Note: refer to additional note 1 of this chapter .(amendment of the system of 2002)	
	- Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers:	
4202 1100	- - With outer surface of leather, of composition leather or of patent leather	47%
	- - With outer surface of plastics or of textile materials	
4202 1210	- - - With outer knitted surface	102%
4202 1290	- - - Other	47%
	- - Other:	
4202 1910	- - - made of plastic	35%
4202 1920	- - - Made of natural leather or composition leather or carbon fibers or cardboard or textiles covered with carbon fibers or cardboard paper or paper	47%
	Note: plastic umbrellas bag included in sub- heading 4202.9911	
4202 1930	- - - made of wood	47%
	- - - Manufactured from base metals	
4202 1941	- - - - made of zinc	7%
4202 1949	- - - - Other	29%
	- Handbags, whether or not with shoulder strap, including those without handle:	
4202 2100	- - With outer surface of leather, of composition leather or of patent leather	47%
	- - With outer surface of plastic sheeting or of textile materials	
4202 2210	- - - With outer knitted surface	102%
4202 2290	- - - Other	47%
4202 2900	- - Other	47%
	- Articles of a kind normally carried in the pocket or in the handbag:	
4202 3100	- - With outer surface of leather, of composition leather or of patent leather	47%
	- - With outer surface of plastic sheeting or of textile materials	
4202 3210	- - - With outer knitted surface	102%
4202 3290	- - - Other	47%
	- - Other:	

4202 3910	- - - of plastic sheetings	35%
	Note: plastic of umbrellas bags included in subheading 4202.9911 exclusively	
4202 3920	- - - Of natural or composition leather, or from carbon fibers, plastic plates,cardboard paper, or items covered with carbon fiber, cardboard paper or paper	47%
4202 3930	- - - Of wood	71%
4202 3940	- - - Of iron, copper, nickel or aluminum	71%
4202 3950	- - - Of zinc	7%
4202 3960	- - - Of goods of heading 9601	35%
4202 3970	- - - Of goods of heading 9602	23.5%
	- Other:	
4202 9100	- - With outer surface of leather, of composition leather or of patent leather	47%
	- - With outer surface of plastic sheeting or of textile	
4202 9210	- - - Travelling bags, with outer surface of knitted materials	102%
4202 9220	- - - with outer surface of textile materials	71%
4202 9290	- - - Other	47%
	- - Other:	
	- - - of plastic	
4202 9911	- - - - Umbrella's bags of plastic imported by industrial establsment owner	35%
4202 9919	- - - - Other	71%
	- - - of natural leather , composition,plastic sheets , textile materials,vulcanized fibers,card bord , coverd with vulcanized fibers or cardboard or paper	
4202 9921	- - - - Shopping bags, manufactured from non-elastic or non-stretchable material	102%
4202 9922	- - - - leather covers for musical instruments imported by industrial establishment owner	23.5%
4202 9929	- - - - Other	47%
4202 9930	- - - made of wood	71%
4202 9940	- - - Of iron, copper, nickel or aluminum	71%
4202 9950	- - - Of zinc	7%
4202 9960	- - - Of goods of heading 9601	35%
4202 9970	- - - Of goods of heading 9602	23.5
42.03	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.	
	- Articles of apparel	
4203 1010	- - - For professional protection	29%
	Note: dollar rate is defined in decree 336 of 2002 according to therate mentioned in ministry of economy decree 1752 of 1999.	
4203 1090	- - - Other	47%
	- Gloves, mittens and mitts:	
4203 2100	- - Specially designed for use in sports	29%
	- - Other:	
4203 2910	- - - For professional protection	29%
4203 2990	- - - Other	47%
	- Belts and bandoliers	
4203 3010	- - - belts and leather bandoliers as accessories for babies cloth at length of 60-85 cm maximum	47%

4203 3020	- - - Seat belts and special electricity resistant belts	47%
4203 3090	- - - Other	47%
	- Other clothing accessories	
4203 4010	- - - For professional protection	29%
4203 4090	- - - Other	47%
<u>42.04</u>	ARTICLES OF LEATHER OR OF COMPOSITION LEATHER, OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER TECHNICAL USES.	
4204 0010	- - - Conveyers and transmission belts or belting	7%
	- - - Other:	
4204 0091	- - - - For the weaving industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4204 0099	- - - - Other	7%
<u>42.05</u>	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER.	
4205 0010	- - - leather belts and belts used in razors and other products included in this heading imported by industrial establishment owner	7%
4205 0090	- - - Other	29%
<u>42.06</u>	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS.	
	- Catgut	
4206 1010	- - - for industrial establishment	7%
4206 1090	- - - Other	29%
	- Other:	
4206 9010	- - - for industrial establishment	7%
4206 9090	- - - Other	29%

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

NOTES

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Bird skins or parts of bird skins with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and fur skin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of fur skin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation fur skins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

43.01**RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03.**

Note: subheadings 4301.20, 4301.40, 4301.50 were deleted due to the amendment of the harmonized system of 2002

4301 1000	- Of mink, whole, with or without head, tail or paws	47%
4301 3000	- 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	47%
4301 6000	- Of fox, whole, with or without head, tail or paws	47%
4301 7000	- Of seal, whole, with or without head, tail or paws	47%
	- Other fursking , whole ,with or without head ,tail or paws	
4301 8010	- - - From Yemeni, Mongolian or Tibetan sheep	47%
4301 8090	- - - Other	47%
4301 9000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers use	47%

43.02**TANNED OR DRESSED FUR SKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 4303.**

Note: subheading 4302 12 was deleted due to amendment of the harmonized system of 2002

	- Whole skins, with or without head, tail or paws, not assembled:	
4302 1100	- - Of mink	102%
4302 1300	- - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	102%
4302 1900	- - Other	102%
	- Heads, tails, paws and other pieces or cuttings, not assembled	
4302 2010	- - - wastes	102%
4302 2090	- - - Other	102%
	- Whole skins and pieces or cuttings thereof, assembled	
4302 3010	- - - Sections or assembled pieces	102%
4302 3090	- - - Other	102%

43.03**ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.**

4303 1000	- Articles of apparel and clothing accessories	102%
	- Other:	
	- - - types for artistical use :	
4303 9011	- - - - For weaving machines	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4303 9019	- - - - Other	20%
4303 9090	- - - Other	102%

43.04**ARTIFICIAL FUR AND ARTICLES THEREOF.**

4304 0010	- - - Artificial fur	71%
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4304 00 11	- - - - astrackan strips with width les than 25cm ,imported by industrial establishment owners	35%
4304 00 19	- - - - Other	71%
	- - - Types made of artificial fur:	
4304 00 21	- - - - For techincal uses, for weaving machines	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
4304 00 22	- - - - For other technical uses	20%
4304 00 29	- - - - Other	102%

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading 68.08;
 - (k) Imitation jewellery of heading 71.17;
 - (I) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (in) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board,

- fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
 5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
 6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note

1. For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression “tropical wood” means one of the following types of wood: Abura, Acajou d’Afrique, Afrormosia, Ako. Alan. Andiroba. Aningré, Avodiré, Azobè, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou. Doussié, Framiré, Freijo, Fromager, Fuma. Geronggang, Ilomba. Imbuia. Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing. Kosipo. Kotib~, Koto, Light Red Meranti. Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira. Mansonia, Mengkulang, N4eranti Bakau, Merawan. Merbau, Merpauh. Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk. Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose. Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren. Tauari, Teak, Tiama. Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.
2. As per legislative decree no 166 dated 12.3.1952 amended by legislative decree no 157 dated 30.6.1953: - Imported coal, wood pieces and wood columns are subjugated to timberland duty as follows: 1000 piastres for each ton of coal, imported from foreign countries, 300 piastres for each ton.

<u>44.01</u>	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS.	
4401 1000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms Note: refer to additional notes on this chapter concerning collecting timberland duty	7%
	- Wood in chips or particles:	
4401 2100	-- Coniferous	1.7%
	-- Non-coniferous	
4401 2210	--- Wood mechanically made into sheets, fibers prepared to make cellulose paste or boards consisting of wood molecules and fibers	7%
4401 2290	--- Other	1.7%
4401 3000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms Note: refer to additional notes of this chapter concerning collecting timberland duty	7%
<u>44.02</u>		
4402 00 00	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED	7%
	Note: Refer to additional notes of this chapter concerning collecting of timberland duty	
<u>4403</u>	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED:	
	Note: Refer to additional notes of this chapter concerning collecting of timberland duty	
	- Treated with paint, stains, creosote or other preservatives	
4403 1010	--- Roughly squared	10%
	--- Other:	
4403 1091	---- Wood for use by industry Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty	1.7%
4403 1092	---- Telephone and telegraph poles Note: Refer to additional notes of this chapter concerning collecting of timberland duty	5%
4403 1093	---- Electric power line poles Note: Refer to additional notes of this chapter concerning collecting of timberland duty	5%
4403 1099	---- Other Note: Refer to additional notes of this chapter concerning collecting of timberland duty	10%
	- Other, coniferous	
4403 2010	--- Roughly squared	10%
	--- Other:	
4403 2091	---- Wood for use by industry Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty	1.7%

4403 2092	<ul style="list-style-type: none"> ---- Telephone and telegraph poles <p>Note: Refer to additional notes of this chapter concerning collecting of timberland duty</p>	5%
4403 2093	<ul style="list-style-type: none"> ---- Electric power line poles <p>Note: Refer to additional notes of this chapter concerning collecting of timberland duty</p>	5%
4403 2094	<ul style="list-style-type: none"> ---- Katrani (pitchpine) <p>Note: Refer to additional notes of this chapter concerning collecting of timberland duty</p>	10%
4403 2095	<ul style="list-style-type: none"> ---- Bayassi <p>Note: Refer to additional notes of this chapter concerning collecting of timberland duty</p>	10%
4403 2096	<ul style="list-style-type: none"> ---- Fir <p>Note: refer to additional notes of this chapter concerning collecting timber land duty</p>	10%
4403 2099	<ul style="list-style-type: none"> ---- Other <p>Note: Refer to additional notes of this chapter concerning collecting of timberland duty</p> <ul style="list-style-type: none"> - Other, of tropical wood specified in subheading note 1 to this Chapter: -- Dark Red Meranti, Light Red Meranti and Meranti Bakau 	10%
4403 4110	<ul style="list-style-type: none"> --- Roughly squared --- Other: 	10%
4403 4191	<ul style="list-style-type: none"> ---- wood For use by industry <p>Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty</p>	1.7%
4403 4199	<ul style="list-style-type: none"> ---- Other <p>Note: Refer to additional notes of this chapter concerning collecting of timberland duty</p> <ul style="list-style-type: none"> -- Other: 	10%
4403 4910	<ul style="list-style-type: none"> --- Roughly squared --- Other: 	10%
4403 4991	<ul style="list-style-type: none"> ---- Wood For use by industry <p>Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty</p>	1.7%
4403 4999	<ul style="list-style-type: none"> ---- Other <p>Note: Refer to additional notes of this chapter concerning collecting of timberland duty</p> <ul style="list-style-type: none"> - Other: -- Of oak (Quercus spp.) 	10%
4403 9110	<ul style="list-style-type: none"> --- Roughly squared --- Other: 	10%
4403 9191	<ul style="list-style-type: none"> ---- For use by industry <p>Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty</p>	1.7%
4403 9199	<ul style="list-style-type: none"> ---- Other <p>Note: Refer to additional notes of this chapter concerning collecting of timberland duty</p> <ul style="list-style-type: none"> -- Of beech (Fagus spp.) 	10%
4403 9210	<ul style="list-style-type: none"> --- Roughly squared 	10%

	- - - Other:	
4403 9291	- - - - wood For use by industry Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty	1.7%
4403 9299	- - - - Other Note: Refer to additional notes of this chapter concerning collecting of timberland duty	10%
	- - Other:	
	- - - charme	
4403 9911	- - - - Roughly squared	10%
4403 9912	- - - - Other wood prepared for industry without squaring or any other work Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty	1.7%
4403 9919	- - - - Other Note: Refer to additional notes of this chapter concerning collecting of timberland duty	10%
	- - - linden	
4403 9921	- - - - Roughly squared	10%
4403 9922	- - - - Other wood prepared for industry without squaring or any other work Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty	1.7%
4403 9929	- - - - Other Note: Refer to additional notes of this chapter concerning collecting of timberland duty	10%
	- - - alder tree	
4403 9931	- - - - Roughly squared	20%
4403 9932	- - - - Other wood prepared for industry without squaring Note: refer to additional notes of this chapter concerning collecting timberland duty and terms and reservations apply the reduced duty	7%
4403 9939	- - - - Other Note: Refer to additional notes of this chapter concerning collecting of timberland duty	20%
	- - - ash-tree	
4403 9941	- - - - Roughly squared	10%
4403 9942	- - - - Other wood prepared for industry Note: refer to additional notes of this chapter concerning collecting timberland duty and terms and reservation apply the reduced duty	1.7%
4403 9949	- - - - Other Note: Refer to additional notes of this chapter concerning collecting of timberland duty	10%
	- - - elm	
4403 9951	- - - - Roughly squared	10%
4403 9952	- - - - Other wood prepared for industry Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty	1.7%
4403 9959	- - - - Other	10%

	- - - of poplar	
4403 9961	- - - - Roughly squared	20%
4403 9962	- - - - Other wood prepared for industry	7%
	Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty	
4403 9969	- - - - Other	20%
	Note: Refer to additional notes of this chapter concerning collecting of timberland duty	
	- - - Other:	
4403 9991	- - - - Telephone and telegraph poles	5%
	Note: Refer to additional notes of this chapter concerning collecting of timberland duty	
4403 9992	- - - - Electric power line poles	5%
	Note: Refer to additional notes of this chapter concerning collecting of timberland duty	
4403 9993	- - - - Roughly squared	10%
4403 9994	- - - - Other wood prepared for industry without squaring	1.7%
	Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty	
4403 9999	- - - - Other	10%
	Note: Refer to additional notes of this chapter concerning collecting of timberland duty	
44.04	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE.	
	- Coniferous	
4404 1010	- - - Split hoopwood for use in reinforcing orange, lemon or egg packing cases	1.7%
4404 1090	- - - Other	7%
	- Non-coniferous	
4404 2010	- - - Wood strips, in rolls, used for the manufacture of vinegar or for liquid purification	7%
4404 2090	- - - Other	7%
	Note: Ice cream sticks mentioned in the tetter of economic ministry as included in this subheading according to decision of ministry of economy 1651 excluding 44.21	
44.05	WOOD WOOL ; WOOD FLOUR	
4405 0010	- - - Treated sawdust imported by the the sport general union	1.7%
4405 0090	- - - Other	7%
44.06	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD:	
	- Not impregnated	
4406 1010	- - - for industrial establishment	7%
4406 1090	- - - Other	29%

	- Other:	
4406 90 10	- - - for industrial establishment	7%
4406 90 90	- - - Other	29%
<u>4407</u>	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END- JOINTED, OF A THICKNESS EXCEEDING 6 MM.	
	Note: refer to additional notes 7 of this section ,due to amendment of the harmonized system 2002 the clouse "end attachment "is substituted " finger_jointed"	
	- Coniferous	
	- - - Sawn or chipped lengthwise or sliced or peeled	
4407 10 11	- - - - Pitch pine	10%
4407 10 12	- - - - Epicea wood	10%
4407 10 13	- - - - Fir	10%
4407 10 14	- - - - Wood blocks prepared for the manufacture of boot and shoe moldes of any type of pine wood, obtained solely by sawing	1.7%
4407 10 19	- - - - Other	10%
	- - - Planed or sanded	
4407 10 21	- - - - for industrial establishment	14.5%
4407 10 29	- - - - Other	29%
4407 10 30	- - - Finger-jointed	47%
	Note: Refer to additional note 6 of this chapter	
	- Of tropical wood specified in subheading note 1 to this Chapter:	
	- - Virola, Mahogany (Swietenia spp.), Imbuia and Balsa	
	- - - sawn or chipped lengthwise, sliced or peeled	
4407 24 11	- - - - Wood blocks prepared for the manufacture of boot and shoe ,moldes obtained solely by sawing	1.7%
4407 24 19	- - - - Other	10%
	- - - Planed or sanded	
4407 24 21	- - - - for industrial establishment	14.5%
4407 24 29	- - - - Other	29%
4407 24 30	- - - Finger-jointed	47%
	Note: Refer to additional note 6 of this chapter	
	- - Dark Red Meranti, Light Red Meranti, Meranti Bakau	
	- - - Sawn or chipped lengthwilse,sliced or peeled	
4407 25 11	- - - - Wood blocks prepared for the manufacture of boot and shoe moldes of obtained solely by sawing	1.7%
4407 25 19	- - - - Other	10%
	- - - Planed or sanded	
4407 25 21	- - - - for industrial establishment	14.5%
4407 25 29	- - - - Other	29%
4407 25 30	- - - Finger-jointed	47%
	Note: Refer to additional note 6 of this chapter	

	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	
	- - - Sawn or chipped lengthwise ,sliced or peeled	
4407 26 11	- - - - Wood blocks prepared for the manufacture of boot and shoe moldes of obtained solely by sawing	1.7%
4407 26 19	- - - - Other	14.5%
	- - - Planed or sanded	
4407 26 21	- - - - for industrial establishment	14.5%
4407 26 29	- - - - Other	29%
4407 26 30	- - - Finger-jointed	47%
	Note: Refer to additional note 6 of this chapter	
	- - Other:	
	- - - Sawn or chipped lengthwise,sliced or peeled	
4407 29 11	- - - - Wood blocks prepared for the manufacture of boot and shoe moldes of obtained solely by sawing	1.7%
4407 29 19	- - - - Other	10%
	- - - Planed or sanded	
4407 29 21	- - - - for industrial establishment	29%
4407 29 29	- - - - Other	14.5%
4407 29 30	- - - Finger-jointed	47%
	Note: Refer to additional note 6 of this chapter	
	- Other:	
	- - Of oak (Quercus spp.)	
	- - - Sawn or chipped lengthwise,sliced or peeled	
4407 91 11	- - - - Wood blocks prepared for the manufacture of boot and shoe moldes of obtained solely by sawing	1.7%
4407 91 19	- - - - Other	10%
	- - - Planed or sanded	
4407 91 21	- - - - for industrial establishment	14.5%
4407 91 29	- - - - Other	29%
4407 91 30	- - - Finger-jointed	47%
	Note: Refer to additional note 6 of this chapter	
	- - Of beech (Fagus spp.)	
	- - - Sawn or chipped lengthwise,sliced or peeled	
4407 92 11	- - - - Wood blocks prepared for the manufacture of boot and shoe moldes of obtained solely by sawing	1.7%
4407 92 19	- - - - Other	10%
	- - - Planed or sanded	
4407 92 21	- - - - for industrial establishment	14.5%
4407 92 29	- - - - Other	29%
4407 92 30	- - - Finger-jointed	47%
	Note: Refer to additional note 6 of this chapter	

	- - Other:	
4407 9910	- - - Sawn lengthwise wood ,boards , flat or blocks ready for shoes mould	1.7%
	- - - sawn lengthwise wood bords or flat	
4407 9921	- - - - of Split	10%
4407 9922	- - - - of elm	10%
4407 9923	- - - - of Lotus	10%
4407 9924	- - - - of Poplar	20%
4407 9929	- - - - Other	10%
4407 9930	- - - only chipped or sliced or peeled	10%
	Note: Refer to additional note 5 of this chapter	
	- - - Planed or sanded	
4407 9941	- - - - for industrial establishment	14.5%
4407 9949	- - - - Other	29%
4407 9950	- - - Finger-jointed	47%
	Note: Refer to additional note 6 of this chapter	
44.08	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED , SPLICED ,OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6MM.	
	Note: Amendment of the system of 2002 refer to additional notes 5 and 7 of this section	
	- Coniferous:	
4408 1010	- - - Strips for pencil manufacture, imported by wood pressing and phosphorous companies, thickness not more than 5mm	1.7%
	Note: Refer to additional notes of this chapter concerning collecting duty of timberland and terms and reservations apply the reduced duty	
4408 1020	- - - Finger-jointed	47%
	- - - Other:	
4408 1091	- - - - for industrial establishment	14.5%
4408 1099	- - - - Other	29%
	- Of tropical wood specified in subheading note 1 to this Chapter:	
	- - Dark Red Meranti, Light Red Meranti, Meranti Bakau	
4408 3110	- - - Strips for pencil manufacture, imported by general company of pressed wood and matches, of thickness not exceeding 5mm	1.7%
	Note: refer to additional note 3 of this chapter	
4408 3120	- - - Finger-jointed	47%
	- - - Other:	
4408 3191	- - - - for industrial establishment	14.5%
4408 3199	- - - - Other	29%
	- - Other:	
4408 3910	- - - Strips for pencil manufacture, imported by general company of pressed wood and matches, of thickness not exceeding 5mm	1.7%
	Note: refer to additional note 3 of this chapter	
4408 3920	- - - Finger-jointed	47%

	- - - Other:	
4408 3991	- - - - for industrial establishment	14.5%
4408 3999	- - - - Other	29%
	- Other:	
4408 9010	- - - Strips for pencil manufacture, imported by general company of pressed wood and matches, of thickness not exceeding 5mm Note: refer to additional note 3 of this chapter	1.7%
4408 9020	- - - Finger-jointed	47%
	- - - Other	
4408 9091	- - - - for industrial establishment	14.5%
4408 9099	- - - - Other	29%
<u>44.09</u>	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED.	
	Note: Amendment of the system of 2002	
	- Coniferous	
4409 1010	- - - Match splints Note: Refer to additional note 8 of this chapter	102%
4409 1020	- - - Finger-jointed	47%
4409 1090	- - - Other	7%
	- Non-coniferous	
4409 2010	- - - Match splints Note: Refer to additional note 8 of this chapter	102%
4409 2020	- - - Finger-jointed	47%
	- - - Other	
4409 2091	- - - - for industrial establishment	7%
4409 2099	- - - - Other	29%
<u>44.10</u>	PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES.	
	Note: Amendment of the system of 2002	
	- Oriented strand board and waferboard , of wood: Note: refer to additional note 9 of this chapter .(amendment of the system of 2002)	
4410 2100	- - Unworked or not further worked then sanded Note: Amendment of the system of 2002	29%
4410 2900	- - Other	29%
	- Other , of wood: Note: Amendment of the system of 2002	

4410 3100	- - Unworked or not further worked than sanded	29%
Note: Amendment of the system of 2002		
4410 3200	- - Surface_covered with milamine impregnated paper	29%
4410 3300	- - Surface_covered with decorative laminates of plastics	29%
4410 3900	- - Other	29%
4410 9000	- Other	29%
<u>44.10</u>	FIBERBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES.	
	- Fibreboard of a density exceeding 08 g/cm ³ :	
4411 1100	- - Not mechanically worked or surface covered	29%
	- - Other:	
4411 1910	- - - its surface coverd with melamine inpregnated paper	29%
4411 1990	- - - Other	29%
	- Fibreboard of a density exceeding 05 g/cm ³ but not exceeding 08 g/cm ³ :	
4411 2100	- - Not mechanically worked or surface covered	29%
	- - Other:	
4411 2910	- - - its surface coverd with melamine inpregnated paper	29%
4411 2990	- - - Other	29%
	- Fibreboard of a density exceeding 035 g/cm ³ but not exceeding 05 g/cm ³ :	
4411 3100	- - Not mechanically worked or surface covered	29%
	- - Other:	
4411 3910	- - - its surface coverd with melamine inpregnated paper	29%
4411 3990	- - - Other	29%
	- Other:	
4411 9100	- - Not mechanically worked or surface covered	29%
	- - Other:	
4411 9910	- - - its surface coverd with melamine inpregnated paper	29%
4411 9990	- - - Other	29%
<u>44.12</u>	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD.	
	Note: Refer to additional note 10 of this chapter	
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:	
4412 1300	- - With at least one outer ply of tropical wood specified in Subheading note 1 to this chapter	35%
4412 1400	- - Other, with at least one outer ply of non-coniferous wood	35%
4412 1900	- - Other	35%
	- Other, with at least one outer ply of non-coniferous wood:	
4412 2200	- - With at least one ply of tropical wood specified in Subheading note 1 to this Chapter	14.5%
4412 2300	- - Other, containing at least one layer of particle board	35%
4412 2900	- - Other	35%
	- Other:	
4412 9200	- - With at least one ply of tropical wood specified in Subheading note 1 to this chapter	35%

4412 9300	- - Other, containing at least one layer of particle board	35%
4412 9900	- - Other	35%
44.13	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES.	
4413 0010	- - - Lathes for the weaving-machine shuttles industry Note: refer to additional notes of this chapter about terms of reservations of applying reduced duty.	1.7%
4413 0090	- - - Other	29%
44.14	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	
4414 00 00		23.5%
44.15	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD.	
	- Cases, boxes, crates, drums and similar packings; cable-drums	
4415 1010	- - - Cable drums	47%
	- - - Other:	
4415 1091	- - - - empty boxes for filling fruit and vegetable for temporary admission	7%
4415 1092	- - - - semi made wood boxes for filling fruit and vegetable	7%
4415 1093	- - - - empty boxes	7%
4415 1099	- - - - Other	29%
4415 2000	- Pallets, box pallets and other load boards; pallet collars Note: Refer to additional note 11 of this chapter	47%
44.16	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES.	
	- - - Empty casks, whether or not assembled, with hoops of wood or metal	
4416 0011	- - - - for industrial establishment	1.7%
4416 0019	- - - - Other	7%
4416 0090	- - - Other	29%
44.17	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD.	
	- - - Wooden tools, tool bodies and tool handles	
4417 0011	- - - - plans for carpenters	7%
4417 0019	- - - - Other	29%
4417 0020	- - - Complete boot and shoe molds for industry	47%
4417 0090	- - - Other	29%
44.18	BUILDERS JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS, SHINGLES AND SHAKES.	
	- Windows, French-windows and their frames	
4418 1010	- - - for industrial establishment	35%
4418 1090	- - - Other	71%

	- Doors and their frames and thresholds	
4418 20 10	- - - for industrial establishment	35%
4418 20 90	- - - Other	71%
	- Parquet panels	
	Note: Refer to additional note 12 of this chapter	
4418 30 10	- - - for industrial establishment	35%
4418 30 90	- - - Other	71%
	- Shuttering for concrete constructional work	
4418 40 10	- - - for industrial establishment	35%
4418 40 90	- - - Other	71%
	- Shingles and shakes	
4418 50 10	- - - for industrial establishment	23.5
4418 50 90	- - - Other	47%
	- Other:	
4418 90 10	- - - for industrial establishment	35%
4418 90 90	- - - Other	71%
<u>44.19</u>		
4419 00 00	TABLEWARE AND KITCHENWARE, OF WOOD	47%
<u>44.20</u>	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94.	
	- Statuettes and other ornaments, of wood	
4420 10 10	- - - for industrial establishment	35%
4420 10 90	- - - Other	71%
	- Other:	
4420 90 10	- - - for industrial establishment	35%
4420 90 90	- - - Other	71%
<u>44.21</u>	OTHER ARTICLES OF WOOD.	
4421 10 00	- Clothes hangers	47%
	Note: Refer to additional note 13 of this chapter	
	- Other:	
4421 90 10	- - - Clothes-pegs	47%
	- - - Pipes and pulleys for sewing thread, spinning ,weaving and similar kinds of lathed wood	
4421 90 21	- - - - Pipes and pulleys for sewing thread, spinning and weaving	1.7%
4421 90 22	- - - - pipes and pulleys and the like	7%
4421 90 29	- - - - Other	29%
	- - - Wood forms squared used for paving roads	
4421 90 31	- - - - for industrial establishment	7%
4421 90 39	- - - - Other	29%

	- - - ice cream sticks	
4421 9041	- - - - for industrial establishment	23.5%
4421 9049	- - - - Other	47%
4421 9050	- - - Tongue lowering wood stick	23.5
4421 9090	- - - Other	47%

CHAPTER 45

CORK AND ARTICLES OF CORK

NOTES

1. This Chapter does not cover:
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Additional notes

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>45.01</u>	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK.	
4501 1000	- Natural cork, raw or simply prepared	1.7%
4501 9000	- Other	1.7%
<u>45.02</u>	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS).	
4502 0010	- - - For the refrigerating equipment industry Note: Refer to additional note 1 of this chapter	1.7%
	- - - Other:	
4502 0091	- - - - strips	29%
4502 0099	- - - - Other	7%
<u>45.03</u>	ARTICLES OF NATURAL CORK.	
4503 1000	- Corks and stoppers	7%
	- Other:	
4503 9010	- - - Washers of cork, of a diameter of less than 30 mm and a thickness of less than 3 mm	1.7%
4503 9020	- - - strips cut in shapes other than square or rectangular	29%
	- - - Other:	
4503 9091	- - - - for industrial establishment	7%
4503 9099	- - - - Other	29%
<u>45.04</u>	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK.	
	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	
	- - - sheets, plates, papers paving tiles in the form of bricks	
4504 1011	- - - - For the refrigerating equipment industry Note: Refer to additional note 1 of this chapter	1.7%
4504 1012	- - - - For building purposes or for use as an isolating material	7%
4504 1019	- - - - Other	7%
4504 1020	- - - Washers and discs, of cork, of a diameter of less than 30 mm and of a thickness less than 3 mm	1.7%
4504 1030	- - - Strips	29%
	- - - Other:	
4504 1091	- - - - for industrial establishment	7%
4504 1099	- - - - Other	29%
	- Other:	
	- - - pipes and parts thereof:	
4504 9011	- - - - For the refrigerating equipment industry Note: Refer to additional note 1 of this chapter	1.7%
4504 9012	- - - - For building purposes or for use as an isolating material	7%

4504 90 13	- - - - for industrial establishment	7%
4504 90 19	- - - - Other	29%
4504 90 20	- - - Washers, of cork, of a diameter of less than 30 mm and a thickness of less than 3 mm	1.7%
	- - - Other:	
4504 90 91	- - - - for industrial establishment	7%
4504 90 99	- - - - Other	29%

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

NOTES

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

2. This Chapter does not cover:

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

3. For the purposes of heading 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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>4601</u>	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):		
	Note: subheading 4601.10 is deleted due to amendment of the harmonized system of 2002		
	- Mats, matting and screens of vegetable materials		
4601 20 10	- - - Mat		23.5%
4601 20 90	- - - Other		47%
	- Other:		
	- - Of vegetable materials		
4601 91 10	- - - Plaits and similar products of plaiting materials whether or not assembled into form of strips of coco-nut fibers, for use by industry		1.7%
	Note: refer to additional note 1 of this chapter .(amendment of the system of 2002)		
4601 91 90	- - - Other		23.5%
	- - Other:		
	- - - Of artificial plastic materials		
4601 99 11	- - - - Imported by industrial establishment		23.5%
4601 99 12	- - - - Other		47%
4601 99 90	- - - Other		23.5%
<u>46.02</u>	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 4601; ARTICLES OF LOOFAH:		
	- Of vegetable materials		
4602 10 10	- - - Caps for bottles		23.5%
	- - - Fiber basket for oil pressing		
	Note: Refer to additional note 1 of this chapter		
4602 10 21	- - - - Imported by industrial establishment		1.7%
4602 10 29	- - - - Other		7%
4602 10 90	- - - Other		23.5%
	- Other:		
4602 90 10	- - - Of artificial plastic materials		47%
	- - - Other:		
4602 90 91	- - - - bambo handles for manufacturing women bags		23.5%
4602 90 99	- - - - Other		47%

SECTION X

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

CHAPTER 47

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

NOTES

1 For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 015 % by weight.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

47.01

4701 0000 MECHANICAL WOOD PULP . 7%

47.02**CHEMICAL WOOD PULP, DISSOLVING GRADES.**

4702 0010 - - - For use by industry 1%

**Note: Exempted from unified tax according to decree 266 of 2001
refer to additional note 1 of this chapter**

4702 0090 - - - Other 7%

47.03**CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES.**

- Unbleached:

- - Coniferous:

4703 1110 - - - For use by industry 1%

**Note: Exempted from unified tax according to decree 266 of 2001
refer to additional note 1 of this chapter**

4703 1190 - - - Other 7%

- - Non-coniferous

4703 1910 - - - For use by industry 1%

**Note: Exempted from unified tax according to decree 266 of 2001
refer to additional note 1 of this chapter**

4703 1990 - - - Other 7%

- Semi-bleached or bleached:

- - Coniferous :

4703 2110 - - - For use by industry 1%

**Note: Exempted from unified tax according to decree 266 of 2001
refer to additional note 1 of this chapter**

4703 2190 - - - Other 7%

- - Non-coniferous

4703 2910 - - - For use by industry 1%

**Note: Exempted from unified tax according to decree 266 of 2001
refer to additional note 1 of this chapter**

4703 2990 - - - Other 7%

47.04**CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES.**

- Unbleached:

- - Coniferous :

4704 1110 - - - For use by industry 1%

**Note: Exempted from unified tax according to decree 266 of 2001
refer to additional note 1 of this chapter**

4704 1190 - - - Other 7%

- - Non-coniferous

4704 1910 - - - For use by industry 1%

**Note: Exempted from unified tax according to decree 266 of 2001
refer to additional note 1 of this chapter**

4704 1990	- - - Other	7%
	- Semi-bleached or bleached:	
	- - Coniferous :	
4704 2110	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
4704 2190	- - - Other	7%
	- - Non-coniferous	
4704 2910	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
4704 2990	- - - Other	7%
<u>47.05</u>		
4705 0000	Wood pulp obtained by a combination of mechanical and chemical pulping process	7%
	Note: Amendment of the system of 2002	
<u>47.06</u>		
	PULPS OF FIBERS DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL.	
	- Cotton linters pulp	
	- - - chemical	
4706 1011	- - - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
4706 1019	- - - - Other	7%
4706 1020	- - - Semi-chemical	7%
4706 1030	- - - Mechanical	7%
	- Pulps of fibres derived from recovered (waste and scrap) paper or	
	- - - chemical	
4706 2011	- - - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
4706 2019	- - - - Other	7%
4706 2020	- - - Semi-chemical	7%
4706 2030	- - - Mechanical	7%
	- Other:	
4706 9100	- - Mechanical	7%
	- - Chemical	
4706 9210	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
4706 9290	- - - Other	7%

4706 9300	- - Semi-chemical	7%
<u>47.07</u>	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD.	
	- Unbleached kraft paper or paperboard or corrugated paper or paperboard Note: Amendment of the system of 2002	
4707 1010	- - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
4707 1090	- - - Other - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass Note: Amendment of the system of 2002	29%
4707 2010	- - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
4707 2090	- - - Other - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) Note: Amendment of the system of 2002	29%
4707 3010	- - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
4707 3090	- - - Other - Other, including unsorted waste and scrap	29%
4707 9010	- - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
4707 9090	- - - Other	29%

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).

2. This Chapter does not cover:

- (a) Articles of Chapter 30;
- (b) Stamping foils of heading 32.12
- (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
- (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
- (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
- (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
- (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
- (h) Articles of heading 42.02 (for example, travel goods);
- (ij) Articles of Chapter 46 (manufactures of plaiting material);
- (k) Paper yarn or textile articles of paper yarn (Section XI);
- (l) Articles of Chapter 64 or Chapter 65;
- (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (n) Metal foil backed with paper or paperboard (Section XV);
- (o) Articles of heading 92.09; or
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

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

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

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

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

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m²; or

2. coloured throughout the mass; or

(c) containing more than 3 % ash and having a brightness of 60 % or more; or

(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPam²/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 kPam²/g.

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

(a) coloured throughout the mass; or

(b) having a brightness of 60 % or more, and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or

(c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %. Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

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

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

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

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 4814, the expression “wallpaper and similar wall coverings” applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

- (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall. Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.15.
10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21. paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods. fall in Chapter 49.

Subheading Notes.

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

Weight g/m ²	Minimum Mullen bursting strength KPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, <<sack kraft paper>> means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

- (a) Having a Mullen burst index of not less than 3,7 kPam²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

weight G/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine Direction	Machine Direction plus Cross direction	Cross Direction	Machine Direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	106
115	1,425	6060	4.4	12.3

3. For the purposes of subheading 4805.11, <<semi-chemical fluting paper>> means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23C°.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 C°.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPam²/g.

6. For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1,47 kPam²/g.

7. For the purposes of subheading 4810.22, ‘light-weight coated paper’ means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>48.01</u>	NEWSPRINT, IN ROLLS OR SHEETS.	
4801 0010	- - - For printing daily and weekly newspapers Note: Refer to additional note 1 of this chapter	3.5%
4801 0090	- - - Other	7%
<u>48.02</u>	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARD AND PUNCH TAPE PAPER ,IN ROLLS OR RECATANGULAR (INCLUDING SQUARE)SHEETS , OF ANY SIZE OTHER THAN PAPER OF HEADING 4801 OR 4803, HAND-MADE PAPER AND PAPERBOARD.	
	Note: Amendment of the system of 2002	
4802 1000	- Hand-made paper and paperboard	7%
	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	
	Note: this subheading in parallel list equal to subheadings 4802.20 - 4805.60 - 4805.70 - 4805.80 - 4823.59 in version of 1996 and are of one rate 11.25 s.p except 4823.59 of 46.5 s.p	
4802 2010	- - - strips or rolls of width not exceeding 15 cm or rectangular or squared sheets length of one side not exceeding 36cm and other side not exceeding 15 cm, in unfolded state.	29%
4802 2090	- - - Other	7%
	- Carbonising base paper	
4802 3010	- - - strips or rolls of width not exceeding 15 cm or rectangular or squared sheets length of one side not exceeding 36cm and other side not exceeding 15 cm, in unfolded state.	29%
4802 3090	- - - Other	7%
	- Wallpaper base	
4802 4010	- - - strips or rolls of width not exceeding 15 cm or rectangular or squared sheets length of one side not exceeding 36cm and other side not exceeding 15 cm, in unfolded state.	29%
4802 4090	- - - Other	7%
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
	Note: Amendment of the system of 2002	
	- - Weighing less than 40 g/m2	
	- - - copy paper	
	Note: Refer to additional note 11 of this chapter	
4802 5411	- - - strips or rolls of width not exceeding 15 cm or rectangular or squared sheets length of one side not exceeding 36cm and other side not exceeding 15 cm, unfolded or containing fibers obtained by chemical - mechanical process whether or not less than 10%.	29%
4802 5419	- - - Other	7%
	- - - Other:	

4802 5491	- - - strips or rolls of width not exceeding 15 cm or rectangular or squared sheets length of one side not exceeding 36cm and other side not exceeding 15 cm, unfolded or containing fibers obtained by chemical - mechanical process whether or not less than 10%.	29%
4802 5499	- - - Other	7%
	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	
4802 5510	- - - print and writing paper	1%
	Note: Exempted from unified tax according to decree 266	
	- - - copy paper	
	Note: Refer to additional note 11 of this chapter	
4802 5521	- - - strips or rolls of width not exceeding 15 cm or containing fibers obtained by chemical - mechanical process whether or not less than 10%	29%
4802 5529	- - - Other	7%
	- - - Other:	
4802 5591	- - - strips or rolls of width not exceeding 15 cm or containing fibers obtained by chemical - mechanical process whether or not less than 10% chemical - mechanical process whether or not in portion less than 10%	29%
4802 5599	- - - Other	7%
	- - Weighing 40g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	
4802 5610	- - - print and writing paper	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - copy paper	
	Note: Refer to additional note 11 of this chapter	
4802 5621	- - - rectangular or squared sheets the length of one side not exceeding 36cm and other sides not exceeding 15, unfolded or contain fibers obtained by chemical process whether or not in portion less than 10 %	29%
4802 5629	- - - Other	7%
	- - - Other:	
4802 5691	- - - rectangular or squared sheets the length of one side not exceeding 36cm and other sides not exceeding 15, unfolded or contain fibers obtained by chemical process whether or not in portion less than 10 %	29%
4802 5699	- - - Other	7%
	- - Other, Weighing 40g/m ² or more but not more than 150 g/m ²	
4802 5710	- - - print and writing paper	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - copy paper	
	Note: Refer to additional note 11 of this chapter	
4802 5721	- - - contain fibers obtained by chemical - mechanical process whether or not in less than 10%	29%
4802 5729	- - - Other	7%
	- - - Other:	
4802 5791	- - - contain fibers obtained by chemical-mechanical process whether or not less than 10%	29%

4802 5799	- - - - Other	7%
	- - Weighing less than 40 g/m ²	
	- - - paper and paper board 1sqm weighs more than 200g	
4802 5811	- - - - strips or rolls of width not exceeding 15cm, or rectangular or squared sheets the length of one side not exceeding 36 cm and the other side's not exceeding 15cm unfolded, or contain fibers obtained by chemical-mechanical process whether or not less than 10%	29%
4802 5819	- - - - Other	7%
	- - - Other:	
4802 5891	- - - - strips or rolls of width not exceeding 15cm, or rectangular or squared sheets the length of one side not exceeding 36 cm and the other side's not exceeding 15cm unfolded, or contain fibers obtained by chemical-mechanical process whether or not less than 10%	29%
4802 5899	- - - - Other	7%
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process	
	Note: Amendment of the system of 2002	
	- - In rolls	
	- - - news paper	
	Note: news paper in this heading when required measurements of note 8 are not available	
4802 6111	- - - - Strips or rolls of width not exceeding 15cm	29%
4802 6112	- - - - rolls of width not exceeding 36cm prepared for printing daily or weekly news paper	3.5%
4802 6113	- - - - rolls of width not exceeding 36cm prepared for printing other news paper	7%
4802 6120	- - - print and writing paper	1%
	Note: Exempted from unified tax according to decree 266	
	- - - copy paper	
	Note: Refer to additional note 11 of this chapter	
4802 6131	- - - - strips or rolls of width not exceeding 15 cm or obtained by chemical-mechanical process	29%
4802 6139.	- - - - Other	7%
	- - - Other:	
4802 6191	- - - - strips or rolls of width not exceeding 15cm or obtained by chemical-mechanical process	29%
4802 6199	- - - - Other	7%
	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	
4802 6210	- - - news paper in rectangular or squared sheets the length of one side not exceeding 36 cm and the other side not exceeding 15 cm unfolded state.	29%
4802 6220	- - - print and writing paper	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - copy paper	
	Note: Refer to additional note 11 of this chapter	

4802 6231	- - - rectangular or squared sheets the length of one side not exceeding 36cm and other side's not exceeding 15cm,unfolded or contain fibers obtained by mechanical-chemical process whether or not less than 10 %	29%
4802 6239	- - - Other	7%
	- - - Other:	
4802 6291	- - - rectangular or squared sheets the length of one side not exceeding 36cm and other side's not exceeding 15cm,unfolded or contain fibers obtained by mechanical-chemical process whether or not less than 10 %	29%
4802 6299	- - - Other	7%
	- - Other:	
	Note: this subheading equal to 1996 parallel list, with subheadings 4801.00 - 4802.51 - 4802.52 - 4802.53 - 4802.60 - 4805.21 - 4805.22 - 4805.23 - 4805.29 - 4805.60 - 4805.70 - 4805.80 - 4823.59 and are of one rate 11.25 S.P for \$ except 4823.59 = 46.5	
4802 6910	- - - news paper	29%
	Note: news paper in this heading when required measurment of not 8 are not available	
4802 6920	- - - print and writing paper	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - copy paper	
	Note: Refer to additional note 11 of this chapter	
4802 6931	- - - contaion fibers obtained by chemical - mechanical process	29%
4802 6939	- - - Other	7%
	- - - Other:	
4802 6991	- - - contaion fibers obtained by chemical - mechanical process	29%
4802 6999	- - - Other	7%
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 FIBERS, WHETHER OR NOT CREPED, CRINKLED, EMBOSSSED, PERFORATED, SURFACE-COLORED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.	
	Note: refer to additional note 4 and 5 of this chapter	
4803 0010	- - - Cellulose wadding	7%
4803 0090	- - - Other	7%
48.04	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803.	
	- Kraftliner:	
	- - Unbleached	
4804 1110	- - - For manufacturing cardboard boxes in specialized factors	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
4804 1190	- - - Other	1%
	Note: Exempted from unified tax according to decree 266	

	- - Other:	
4804 1910	- - - For manufacturing cardboard boxes in specialized factors Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
4804 1990	- - - Other Note: Exempted from unified tax according to decree 266 - Sack kraft paper: - - Unbleached	1%
4804 2110	- - - For bags used for holding cement, glue, asphalt, coal, salt, fertilizer of animal origin or similar goods Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
4804 2190	- - - Other Note: Exempted from unified tax according to decree 266 of 2001 - - Other:	1%
4804 2910	- - - For bags used for holding cement, glue, asphalt, coal, salt, fertilizer of animal origin or similar goods Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter 2001	1%
4804 2990	- - - Other Note: Exempted from unified tax according to decree 266 - Other kraft paper and paperboard weighing 150 g/m ² or less:	1%
4804 3100	- - Unbleached Note: Exempted from unified tax according to decree 266 of 2001	1%
4804 3900	- - Other Note: Exempted from unified tax according to decree 266 of 2001 - Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	1%
4804 4100	- - Unbleached Note: Exempted from unified tax according to decree 266 of 2001	1%
4804 4200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibers obtained by a chemical process Note: Exempted from unified tax according to decree 266 of 2001	1%
4804 4900	- - Other Note: Exempted from unified tax according to decree 266 of 2001 - Other kraft paper and paperboard weighing 225 g/m ² or more:	1%
4804 5100	- - Unbleached Note: Exempted from unified tax according to decree 266 of 2001	1%
4804 5200	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fiber content consists of wood fibers obtained by a chemical process Note: Exempted from unified tax according to decree 266 of 2001	1%
4804 5900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%

48.05**OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER.**

Note: Amendment of the system of 2002

- Semi-chemical fluting paper (corrugating medium)

Note: Amendment of the system of 2002

4805 1100	- - Semi_chemical fluting paper	5%
4805 1200	- - Straw fluting paper	7%
4805 1900	- - Other	7%
	- Multi-ply paper and paperboard:	
4805 2400	- - Weighing 150 g/m2 or less	7%
4805 2500	- - Weighing more than 150 g/m2	7%
4805 3000	- Sulphite wrapping paper	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , amendment see subheading note 6 of the system of 2002	
4805 4000	- Filter paper and paperboard	7%
	Note: Amendment of the system of 2002	
4805 5000	- Felt paper and paperboard	7%
	Note: Amendment of the system of 2002	
	- Other:	
	Note: Amendment of the system of 2002	
	- - Weighing 150 g/m2 or less	
4805 9110	- - - Thin paper to bundle lemon and orange , weighing 30G/SQM	1.7%
	Note: Refer to additional note 1+ 10 of this chapter	
4805 9120	- - - bundle paper and other bundling weighing less than 30G/SQM	7%
	Note: Refer to additional note 10 of this chapter	
4805 9190	- - - Other	7%
	- - Weighing more than 150 g/m2 but less than 225 g/m2	
4805 9210	- - - Packing and sealing paper	7%
	Note: Refer to additional note 10 of this chapter	
4805 9290	- - - Other	7%
4805 9300	- - Weighing 225 g/m2 or more	7%

48.06**VEGETABLE PARCHMENT GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS.**

Note: Refer to additional note 8 of this chapter

4806 1000	- Vegetable parchment	7%
	Note: Refer to additional note 6 of this chapter	
4806 2000	- Greaseproof papers	7%
4806 3000	- Tracing papers	7%
	Note: Refer to additional note 6 of this chapter	
	- Glassine and other glazed transparent or translucent papers	
4806 4010	- - - Glassine transparent paper	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

4806 4090	- - - Other	7%
48.07		
4807 00 00	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.	7%
	Note: refer to addition note 13 of this chapter, amendment of the system of 2002.	
48.08	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING . 4803	
	Note: refer to additional note 3 of the chapter	
4808 1000	- Corrugated paper and paperboard, whether or not perforated	7%
4808 2000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	7%
4808 3000	- Other kraft paper, creped or crinkled, whether or not embossed or	7%
	- Other:	
4808 9010	- - - Embossed paperboard imitation other types of leathers intended for the manufacture of trunks and travel cases	5%
	Note: Refer to additional note 3 of this chapter	
4808 9090	- - - Other	7%
48.09	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS:	
4809 1000	- Carbon or similar copying papers	14.5%
4809 2000	- Self-copy paper	14.5%
4809 9000	- Other	14.5%
48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLORED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE.	
	Note: Amendment of the system of 2003.	
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of their fibers not forming more than 10% by weight of the total fibre content consists of such fibres:	
	Note: Amendment of the system of 2002	
	- - In rolls	
	Note: Amendment of the system of 2002	
4810 1310	- - - paper for diagrams printed and prepared for self register machines nomore than 15cm by width	1%
	Note: amendment of the system of 2003,exempted from unified fax according to decree 266 of 2001, pnevion in heading 4823.40	
	- - - Other:	
4810 1391	- - - Tapes and rolles of width not exceeding 15 cm by width	29%

4810 1399	- - - - Other	7%
	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	
	Note: Amendment of the system of 2002	
4810 1410	- - - Paper for digrams printed and prepared for self- register machines in sheet form the lengh of one side not more than 36cm and the other not more than 15cm, in the unfolded state.	1%
	Note: Amendment of the system of 2002,exempted from unified fax according to decree 266 of 2001	
	- - - Other:	
4810 1491	- - - - rools in width not more than 15 cm ,or rectangulur or squared sheets , length of one side exceeds 36 cm and the other exceeds 15 cm in unfolded state.	7%
4810 1499	- - - - Other	29%
	- - Other:	
	Note: amendment of the system of 2003.	
4810 1910	- - - Paper for diagrams printed and prepared for self-register machines in rolls or rectangular on squared sheets	1%
	Note: exempted from unified fax according to decree 266 of 2001,previouly in sub-heading 4823.40,amendment of the system	
	- - - Other:	
4810 1991	- - - - recatangular or squered sheet,the length of one side not more than 16cm and the other side not more than 15cm , unfolded	29%
4810 1999	- - - - Other	7%
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:	
	Note: Amendment of the system of 2002	
	- - Light_weight coated paper	
	Note: Amendment of the system of 2002	
4810 2210	- - - Papers for diagrams printed and prepared for self-register in rolls the width more than 15cm or in rectangular or squared sheets the lengh of one side more than 36cm unfolded state.	1%
	Note: exempted from unified fax according to decree 266 of 2001,previonly in heading 4823.40	
	- - - Other:	
4810 2291	- - - - In rolls their width more than 15cm or in rectangular or square the length of one side more than 36 cm and the other side more than 15cm in unfolder state.	7%
4810 2299	- - - - Other	29%
	- - Other	
4810 2910	- - - Papers for diagrams printed and prepared for self- register in rolls their width more than 15cm or in reutangular or squared sheets the lengh of one side more than 36cm in unfolded state.	1%
	Note: exempted from unified fax according to decree 266 of 2001	
	- - - Other:	
4810 2991	- - - - In rolls their width more than 15cm or in rectangular or square the length of one side more than 36 cm and the other side more than 15cm in the unfolder state.	7%

4810 2999	<ul style="list-style-type: none"> - - - Other - Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/sqm or less 	29%
4810 3110	<ul style="list-style-type: none"> - - - Papers for diagrams printed and prepared for self-registered machines in rolls their width more than 15cm or in rectangular or square sheets the length of one side more than 36 cm in the unfolded state. Note: exempted from unified fax according to decree 266 of 2001 - - - Other: 	1%
4810 3191	<ul style="list-style-type: none"> - - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state. 	7%
4810 3199	<ul style="list-style-type: none"> - - - Other - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/sqm 	29%
4810 3210	<ul style="list-style-type: none"> - - - Papers for diagrams printed and prepared for self-registered machines in rolls their width more than 15cm or in rectangular or square sheets the length of one side more than 36 cm in the unfolded state. - - - Other: 	1%
4810 3291	<ul style="list-style-type: none"> - - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state. 	7%
4810 3299	<ul style="list-style-type: none"> - - - Other - - Other: 	29%
4810 3910	<ul style="list-style-type: none"> - - - Papers for diagrams printed and prepared for self-registered machines in rolls their width more than 15cm or in rectangular or square sheets the length of one side more than 36 cm in the unfolded state. - - - Other: 	1%
4810 3991	<ul style="list-style-type: none"> - - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state. 	7%
4810 3999	<ul style="list-style-type: none"> - - - Other - Other paper and paperboard: - Multi_ply 	29%
4810 9210	<ul style="list-style-type: none"> - - - papers for diagrams printed and prepared for self-registered machines in rolls their width more than 15cm or in rectangular or square sheets the leugth of one side more than 36 cm in the unfolded state. - - - Other: 	1%
4810 9291	<ul style="list-style-type: none"> - - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state. 	7%
4810 9299	<ul style="list-style-type: none"> - - - Other - - Other 	29%
4810 9910	<ul style="list-style-type: none"> - - - Papers for diagrams printed and prepared for self-registered machines in rolls their width more than 15cm or in rectangular or square sheets the length of one side more than 36 cm in the unfolded state. 	1%

	- - - Other:	
4810 9991	- - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state.	7%
4810 9999	- - - Other	29%
<u>48.11</u>	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, COATED, IMPREGNATED, COVERED, SURFACE-COLORED, SURFACE-DECORATED OR PRINTED, IN SQUARED AND RECTANGLED ROLLS OR SHEETS, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING NO. 48.03, 48.09 OR 48.10	
	Note: Amendment of the system of 2002	
	- Tarred, bituminized or asphalted paper and paperboard	
	- - - Paperboard coated or impregnated with petroleum bitumen (asphalt) or heavy mineral oils, for surfacing purposes	
4811 1011	- - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state.	7%
4811 1019	- - - Other	29%
	- - - Other:	
4811 1091	- - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state.	7%
4811 1099	- - - Other	29%
	- gamed	
	Note: Amendment of the system of 2002	
	- - Self_adhesive	
4811 4110	- - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state.	7%
4811 4190	- - - Other	29%
	- - Other:	
4811 4910	- - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state.	7%
4811 4990	- - - Other	29%
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
	Note: Amendment of the system of 2002	
	- - Bleached, weighing more than 150 g/m ²	
	Note: Amendment of the system of 2002	
4811 5110	- - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state.	7%
4811 5190	- - - Other	29%
	- - Other:	
4811 5910	- - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of onside is more than 36 cm and the other side exceeds 15 cm , unfolded state.	7%
4811 5990	- - - Other	29%

	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	
	Note: Amendment of the system of 2002	
4811 6010	- - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of inside is more than 36 cm and the other side exceeds 15 cm , unfolded state.	10%
4811 6090	- - - Other	20%
	- Other paper, paperboard, cellulose wadding and webs of cellulose fibers	
4811 9010	- - - In rolls its width more exceeds 15cm or rectangular or sheets , the length of inside is more than 36 cm and the other side exceeds 15 cm , unfolded state.	7%
4811 9090	- - - Other	29%
48.12		
4812 00 00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	7%
48.13	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.	
4813 1000	- In the form of booklets or tubes	29%
4813 2000	- In rolls of a width not exceeding 5 cm	29%
	- Other:	
4813 9010	- - - In rolls, of a width exceeding 15 cm and weighing 30 g/sqm or less	20%
4813 9090	- - - Other	29%
48.14	WALLPAPER AND SIMILAR WALL COVERINGS, WINDOW TRANSPARENCIES OF PAPER.	
4814 1000	- "Ingrain" paper	29%
	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	
	Note: Refer to additional note 3 of this chapter	
	- - - Thickness of plastic layer exceeds paper thickness	
4814 2011	- - - - Edges and borders	47%
4814 2012	- - - - Multiple panels, in rolls or sheets, which combine to make a picture when formed against a wall	47%
4814 2019	- - - - Other	20%
4814 2090	- - - Other	29%
	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	
4814 3010	- - - Containing one or two margins, whether or not lines, of a width of 45 cm or more but not exceeding 60 cm	29%
4814 3090	- - - Other	47%
	- Other:	
4814 9010	- - - Edges and borders	47%

4814 9020	- - - Multiple panels, in rolls or sheets, printed which combine to make a picture when formed against a wall	47%
	- - - Lincrusta paper	
	Note: Refer to additional note 7 of this chapter	
.4814 9031	- - - - for industrial establishment	23.5%
4814 9039	- - - - Other	47%
4814 9090	- - - Other	29%
<u>48.15</u>	FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPER-BOARD, WHETHER OR NOT CUT TO SIZE.	
4815 0010	- - - for industrial establishment	23.5%
4815 0090	- - - Other	47%
<u>48.16</u>	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING . 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.	
4816 1000	- Carbon or similar copying papers	7%
4816 2000	- Self-copy paper	7%
4816 3000	- Duplicator stencils	14.5%
	Note: Refer to additional note 8 of this chapter	
4816 9000	- Other	14.5%
<u>48.17</u>	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY.	
	- Envelopes	
4817 1010	- - - Envelopes prepared for use in official department of kraftpaper	29%
4817 1090	- - - Other	14.5%
4817 2000	- Letter cards, plain postcards and correspondence cards	14.5%
	Note: Refer to additional note 9 of this chapter	
4817 3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	14.5%
<u>48.18</u>	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, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper cellulose wadding or webs of cellulose fibres.	
	Note: Refer to additional note 3 + 4 of this chapter	
4818 1000	- Toilet paper	7%
	Note: Refer to additional note 14 of this chapter	
	- Handkerchiefs, cleansing or facial tissues and towels	

4818 20 10	- - - towels	29%
4818 20 90	- - - Other	71%
4818 30 00	- Tablecloths and serviettes	29%
	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	
4818 40 10	- - - Sanitary serviettes and handkerchiefs	47%
4818 40 90	- - - Other	29%
4818 50 00	- ARTICLE OF APPAREL AND CLOTHING ACCESSORIES	29%
4818 90 00	- Other	29%
<u>4819</u>	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE.	
	- Cartons, boxes and cases, of corrugated paper or paperboard	
4819 10 10	- - - For use in the manufacture of pharmaceuticals	5%
	Note: Refer to additional note 1 of this chapter	
4819 10 90	- - - Other	47%
	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	
4819 20 10	- - - For use in the manufacture of pharmaceuticals	5%
	Note: Refer to additional note 1 of this chapter	
4819 20 90	- - - Other	47%
	- Sacks and bags, having a base of a width of 40 cm or more	
4819 30 10	- - - Fabricated from cellulose or layers (tissues) of cellulose fibers	29%
	- - - Other:	
4819 30 91	- - - - Manufactured from paper, prepared for packaging cement	20%
4819 30 92	- - - - Manufactured from paper, prepared for packaging glue, asphalt, coal, salts, animal fertilizer and other similar goods	5%
4819 30 99	- - - - Other	5%
	- Other sacks and bags, including cones	
4819 40 10	- - - From paper or paperboard	5%
4819 40 90	- - - of cellulose wadding or webs of cellulose fibers	29%
	- Other packing containers, including record sleeves	
4819 50 10	- - - From paper or paperboard	5%
4819 50 90	- - - Of cellulose wadding or webs of cellulose fibers	29%
	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	
4819 60 10	- - - for industrial establishment	23.5%
4819 60 90	- - - Other	47%

48.20**REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD.**

- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles

4820 1010	- - - Letter papers	29%
	- - - Other:	
4820 1091	- - - With trimmings of leather, mother-of-pearl, artificial plastic , textiles or other materials whether or not printed	47%
4820 1099	- - - - Other	29%
	- Exercise books	
4820 2010	- - - With trimmings of leather, mother-of-pearl, artificial plastic , textiles or other materials whether or not printed	47%
4820 2090	- - - Other	29%
	- Binders (other than book covers), folders and file covers	
4820 3010	- - - With trimmings of leather, mother-of-pearl, artificial plastic , textiles or other materials whether or not printed	47%
	- - - Other:	
4820 3091	- - - - categories of paperboard prepared to categorize paper and documents enforced from both front sides with metal strips, with one amoving handle Fixed	7%
4820 3099	- - - - Other	29%
	- Manifold business forms and interleaved carbon sets	
4820 4010	- - - With trimmings of leather, mother-of-pearl, artificial plastic , textiles or other materials whether or not printed	47%
4820 4090	- - - Other	29%
	- Albums for samples or for collections	
4820 5010	- - - With trimmings of leather, mother-of-pearl, artificial plastic , textiles or other materials whether or not printed	47%
4820 5090	- - - Other	29%
	- Other:	
4820 9010	- - - With trimmings of leather, mother-of-pearl, artificial plastic, textiles or other materials whether or not printed	47%
4820 9090	- - - Other	29%

48.21**PAPER OR PAPERBOARD LABLE OF ALL KINDS, WHETHER OR NOT PRINTED.**

4821 1000	- Printed	29%
	- Other:	
4821 9010	- - - Labels for packing	7%
4821 9090	- - - Other	29%

<u>48.22</u>	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED).		
	- Of a kind used for winding textile yarn		
4822 1010	- - - For use in spinning and weaving		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
4822 1090	- - - Other		7%
	- Other:		
4822 9010	- - - for industrial establishment		7%
4822 9090	- - - Other		29%
<u>48.23</u>	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.		
	Note: headings from 4823.50 to 4823.59 due to amendment Harmonized system of 2002		
	- Gummed or adhesive paper, in strips or rolls:		
4823 1200	- - Self-adhesive:		29%
	Note: Amendment of the system of 2002		
4823 1900	- - Other		29%
4823 2000	- Filter paper and paperboard		7%
	- Rolls, sheets and dials, printed for self-recording apparatus:		
4823 4010	- - - In sheets or rolls		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
4823 4020	- - - In disks and other than sheets or rolls		29%
4823 6000	- Trays, dishes, plates, cups and the like, of paper or paperboard		29%
4823 7000	- Moulded or pressed articles of paper pulp		29%
	- Other:		
4823 9010	- - - Ordinary paper, cut in the shape of lozenges, of which no side exceeds 100 cm, intended for use in the manufacture of envelopes		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter		
4823 9020	- - - Cards for statistical machines, recording dials and sheets and rolls for self-recording apparatus, perforated paper and paperboard for Jacquard attachments and the like;		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
	- - - Containers of a kind used in spinning mills for holding textile waste		
4823 9031	- - - - for industrial establishment		1.7%
4823 9039	- - - - Other		7%
4823 9040	- - - Paper and paperboard, coated, impregnated or covered with wax, paraffin, glycerol other than of heading 4811.40 (greased paper)		10%
	Note: Refer to additional note 7 of this chapter		
4823 9090	- - - Other		29%

CHAPTER 49

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

NOTES

1. This Chapter does not cover:

(a) Photographic negatives or positives on transparent bases (Chapter 37);

(b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);

(c) Playing cards or other goods of Chapter 95; or

(d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp- postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

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

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

4. Heading 49.01 also covers:

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding. However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

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

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>49.01</u>	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS.		
	- In single sheets, whether or not folded		
4901 1010	- - - text prepared using typewriters (including copies obtained by carbon paper), reproductions of handwritten documents, and copies of typewritten documents obtained using copying machines		1.7%
4901 1090	- - - Other		1.5%
	- Other:		
4901 9100	- - Dictionaries and encyclopedias, and serial installments thereof		1.5%
	- - Other:		
4901 9910	- - - text prepared using typewriters		1.7%
4901 9920	- - - Newspapers and periodicals, subject to binding solely between hard covers or hard covers with leather and fabric ("complete casing"), containing text or illustrations of a general nature, the main objective of which is to provide the reader to a factory trade mark, whether or not prepared for direct advertising		47%
4901 9990	- - - Other		1.5%
<u>49.02</u>	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL.		
	- Appearing at least four times a week		
	- - - Containing text or illustrations of a general nature, the main objective of which is to provide the reader a factory trade mark, not prepared for direct advertising		
4902 1011	- - - - For industrial establishment		23.5%
4902 1019	- - - - Other		47%
	- - - Other:		
4902 1091	- - - - For industrial establishment		1.7%
4902 1099	- - - - Other		7%
	- Other:		
	- - - Containing text or illustrations of a general nature, the main objective of which is to provide the reader to a factory trade mark, whether or not prepared for direct advertising		
4902 9011	- - - - For industrial establishment		23.5%
4902 9019	- - - - Other		47%
	- - - Other:		
4902 9091	- - - - For industrial establishment		1.7%
4902 9099	- - - - Other		7%
<u>49.03</u>	CHILDREN'S PICTURE, DRAWING OR COLORING BOOKS.		
	- - - Coloring books		
4903 0011	- - - - For industrial establishment		7%
4903 0019	- - - - Other		29%
	- - - Other:		

4903 0091	- - - - For industrial establishment	7%
4903 0099	- - - - Other	29%
<u>49.04</u>	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	
4904 0010	- - - For industrial establishment	1.7%
4904 0090	- - - Other	7%
<u>49.05</u>	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED:	
4905 1000	- Globes	1.7%
	- Other:	
4905 9100	- - In book form	1.7%
	- - Other:	
4905 9910	- - - Maps produced by military surveying administration	7%
4905 9990	- - - Other	1.7%
<u>49.06</u>		
4906 0000	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITIZED PAPER AND CARBON COPIES OF THE FOREGOING	1.7%
<u>49.07</u>	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE , OR WILL HAVE, ARECOGNISED FACE VALUE,STAMP-IMPRESSED PAPER, BANKNOTES,CHEQE FORMS,STOCK,SHARE OR BOND CERTIFICATES AND SLIMILAR DOCUMENTS OF TITLE.	
	Note: Amendment of the system of 2002	
4907 0010	- - - Postage and revenue stamps and banknotes, imported by the State	1.5%
	- - - Share and bond certificates	
4907 0021	- - - - For industrial establishment	1.7%
4907 0029	- - - - Other	7%
	- - - Other:	
4907 0091	- - - - For industrial establishment	7%
4907 0099	- - - - Other	29%
<u>49.08</u>	TRANSFERS (DECALCOMANIAS).	
	Note: Refer to additional note 3 of this chapter	
	- Transfers (decalcomanias), vitrifiable	
4908 1010	- - - Prepared for industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
.4908 1090	- - - Other	7%

	- Other:	
4908 9010	- - - Prepared for industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
4908 9090	- - - Other	7%
<u>49.09</u>	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	
4909 0010	- - - For industrial establishment	23.5%
4909 0090	- - - Other	47%
<u>49.10</u>	CALENDARS OF KIND, PRINTED, INCLUDING CALENDAR BLOCKS.	
	- - - Of base metals	
4910 0011	- - - - Of iron and zink	14.5%
4910 0012	- - - - Of copper and aluminum	29%
4910 0020	- - - Of paper, paperboard, plastic or wood (not including fine carpentry, ornamented or decorated wood) or intertwined materials	47%
4910 0030	- - - Of fine carpentry, ornamented or decorated wood, stone, ceramic tiles or textiles	71%
4910 0040	- - - Of glass	102%
4910 0090	- - - Of ceramic products	132%
<u>49.11</u>	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS.	
	- Trade advertising material, commercial catalogues and the like	
4911 1010	- - - Documents prepared using typewriters (including copies obtained by carbon paper), reproductions of handwritten documents, and copies of typewritten documents obtained using copying machines	7%
	- - - Other:	
4911 1091	- - - - For industrial establishment	23.5%
4911 1099	- - - - Other	47%
	- Other:	
	- - Pictures, designs and photographs	
	Note: Refer to additional note 4 of this chapter	
4911 9110	- - - Printed matter for human anatomy	23.5%
	- - - Other:	
4911 9121	- - - - For industrial establishment	23.5%
4911 9129	- - - - Other	47%
	- - Other:	
	- - - Documents prepared using typewriters (including copies obtained by carbon paper), reproductions of handwritten documents, and copies of typewritten documents obtained using copying machines	
4911 9911	- - - - For industrial establishment	1.7%
4911 9919	- - - - Other	7%
	- - - Other:	
4911 9991	- - - - For industrial establishment	23.5%
4911 9999	- - - - Other	47%

SECTION XI
TEXTILES AND TEXTILE ARTICLES

NOTES

1. This Section does not cover
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.03);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textiles of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile materials of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fiber's or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) Articles of Chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight

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

(B) For the purposes of the above rule:

- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(c) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables"

- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or (U Reinforced with metal thread.
- (f) Reinforced with metal thread

(B) Exceptions

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

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

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:

- (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions
 - (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less: and
 - (d) Single, multiple (folded) or cabled yarn of any textile material
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled IN the form of cocoons for embroidery looms).
- 5. For the purposes of headings 52.04, 54.01 and 55.08 the expression ‘sewing thread’ means multiple (folded) or cabled yarn:
 - (a) Put up on supports (for example. reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final “Z” twist.
- 6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following: Single yarn of nylon or other polyamides, or of polyesters 60 cN/tex Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters 53 cN/tex Single, multiple (folded) or cabled yarn of viscose rayon 27 cN/tex.
- 7. For the purposes of this Section, the expression “made up” means:
 - (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) 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;
 - (d) Cut to size and having undergone a process of drawn thread work;

- (e) 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);
- (f) 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. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Elastomeric yarn 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.

(b) Unbleached yarn :

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed: or
- (ii) is of indeterminate colour (“grey yarn”), manufactured from garnetted stock. Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(c) Bleached yarn

- (i) Yarn which 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.

(d) Coloured (dyed or printed) yarn

- (i) Yarn which 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 fibers of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn. The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

CHAPTER 50

Silk

50.01

5001 0000	SILK-WORM COCOONS SUITABLE FOR REELING	47%
	Note: Import prohibited	

50.02

5002 0000	RAW SILK (NOT THROWN) .	47%
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50.03

SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK):

5003 1000	- Not carded or combed	47%
5003 9000	- Other	47%

50.04

SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE .

5004 0010	- - - SILK YARN and spun yarn imported by industrial establishment owner	11.75%
5004 0020	- - - Natural silk yarn other than used in mechanical tex industry	11.75%
5004 0090	- - - Other	47%

50.05

YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE.

	- - - Floss Yarn spun from natural silk put up for retail sale	
5005 0011	- - - - Floss yarn spun from silk waste for industrial establishment	7%
5005 0019	- - - - Other	29%
	- - - Floss yarn spun from natural silk not put up for retail sale.	
5005 0021	- - - - Blended silk, for industrial establishment	7%
5005 0029	- - - - Other	29%

50.06

SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT.

5006 0010	- - - NATURAL Silk yarn	11.75%
	- - - Silkworm gut	
5006 0021	- - - - For industrial establishment	7%
5006 0029	- - - - Other	29%
5006 0090	- - - Other	23.5%

50.07

WOVEN FABRICS OF SILK OR OF SILK WASTE.

	- Fabrics of floss.	
5007 1010	- - - Stretchable textiles (from floss and rubber thread)	23.5%
	- - - Other:	
5007 1091	- - - - Textiles for manufacturing neckties imported for industrial establishment	35%
5007 1099	- - - - Other	71%

	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	
	- - - MADE OF SILK FABRICS	
5007 20 11	- - - - Textiles for manufacturing ties , imported by the industral establishments owners of the mentioned articles of the folowing subheadinfns branched of the subheading 5007.2010	35%
5007 20 12	- - - - Crepes, weighing more than 50 g/sqm and less	71%
5007 20 13	- - - - Crepes, weighing 50 g/sqm but not more than 100g/sqm	71%
5007 20 14	- - - - Crepes, weighing more than 100 g/sqm	71%
5007 20 15	- - - - Diaphanous fabrics (such as muslins, gernadlines, voiles and gauzes, etc)	71%
5007 20 16	- - - - Tightly-woven fabrics such as (Foulards, silks,satins,taffitas-etc..)	71%
	- - - Other woven textiles, of floss not floss waste	
5007 20 21	- - - - Textiles for manufacturing ties, imported by the industry establishment owner of the mentioned articles the subheading 5007.2020	35%
5007 20 22	- - - - Crepes, weighing 50 g/sqm or less	71%
5007 20 23	- - - - Crepes, weighing 50 g/sqm but not more 100g / sqm	71%
5007 20 24	- - - - Crepes, weighing more than 100 g/sqm	71%
5007 20 25	- - - - Diaphanous fabrics (such as musline, granaines, voiles and gauzes etc)	71%
5007 20 26	- - - - Tightly-woven fabrics: (such as:foulards,satins,taffetas).	71%
	- Other fabrics	
	- - - Woven-fabrics of silk containing, less than 85% of weight of silk	
5007 90 11	- - - - Strechable textiles	23.5%
5007 90 12	- - - - Textiles for manufacturing ties and umbrellas imported by the industry establishment owners of the mentioned articles of the following subheading branched of the subheading 5007.9010	35%
5007 90 13	- - - - Crepes, weighing 50 g/sqm or less	71%
5007 90 14	- - - - Crepes, weighing more than 50 g/sqm but not more than 100g/sqm	71%
5007 90 15	- - - - Crepes, weighing more than 100 g/sqm	71%
5007 90 16	- - - - Diaphonous fabrics (such as muslins, grenadlines,voiles and gauzes etc)	71%
5007 90 17	- - - - Tightly-woven fabrics: (such as:foulards,satins,taffetas).	71%
	- - - Other fabrics containing less than 85% by weighr of silk waste other than floss	
5007 90 21	- - - - Strechable textiles	23.5%
5007 90 22	- - - - Textiles for manufacturing ties and umbrellas imported by the industry establishment owners of the mentioned articles of the following subheading branched of the Subheading 5007.9020	35%
5007 90 23	- - - - Crepes, weighing 50 g/sqmand less	71%
5007 90 24	- - - - Crepes, weighing more than 50 g/sqm but not more than 100g/sqm	71%
5007 90 25	- - - - Crepes, weighing more than 100 g/sqm	71%
5007 90 26	- - - - Diaphanous fabrics (such as muslins, grenadines, voiles and gauzes, etc.)	71%
5007 90 27	- - - - Tightly-woven fabrics: (such as:foulards,satins,taffetas).	71%

CHAPTER 51

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

NOTES

1. Throughout the Nomenclature:

- (a) “Wool” means the natural fiber grown by sheep or lambs;
- (b) “Fine animal hair” means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) “Coarse animal hair” means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.03).

<u>51.01</u>	WOOL, NOT CARDED OR COMBED.	
	- Greasy, including fleece-washed wool:	
5101 1100	- - Shorn wool	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other :	
5101 1910	- - - Washed on surface	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5101 1990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Degreased, not carbonized:	
	- - Shorn wool	
5101 2110	- - - Washed	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5101 2190	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other :	
5101 2910	- - - Washed	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5101 2990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Carbonized :	
5101 3010	- - - Dyed or bleached	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5101 3090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>51.02</u>	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED.	
	- Fine animal hair	
	Note: Amendment of the system of 2002	
5102 1100	- - Of Kashmir(cashmere)goats	7%
	Note: Amendment of the system of 2002	
5102 1900	- - Other	7%
	- Coarse animal hair	
5102 2010	- - - Goats/' hair	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5102 2090	- - - Other	7%
<u>51.03</u>	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK.	
5103 1000	- Noils of wool or of fine animal hair	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5103 2000	- Other waste of wool or of fine animal hair	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

5103	3000	- Waste of coarse animal hair	1%
Note: Exempted from unified tax according to decree 266 of 2001			
51.04			
5104	0000	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR .	7%
51.05			
WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS).			
5105	1000	- Carded wool	1%
Note: Exempted from unified tax according to decree 266 of 2001			
- Wool tops and other combed wool:			
5105	2100	- - Combed wool in fragments	1%
Note: Exempted from unified tax according to decree 266 of 2001			
- - Other:			
5105	2910	- - - Strips, rolled in ball forms ("Tops"), prepared for the manufacturing of wool thread	1%
Note: Exempted from unified tax according to decree 266 of 2001			
5105	2990	- - - Other	1%
Note: Exempted from unified tax according to decree 266 of 2001			
- Fine animal hair, carded or combed			
Note: Amendment of the system of 2002			
5105	3100	- - Of Kashmir(cashmere)goats	7%
Note: Amendment of the system of 2002			
5105	3900	- - Other	7%
- Coarse animal hair,carded or combed:			
5105	4010	- - - Goats hair	1%
Note: Exempted from unified tax according to decree 266 of 2001			
5105	4090	- - - Other	7%
51.06			
YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE.			
5106	1000	- Containing 85% or more by weight of wool	5%
5106	2000	- Containing less than 85% by weight of wool	5%
51.07			
YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE:			
5107	1000	- Containing 85% or more by weight of wool	5%
5107	2000	- Containing less than 85% by weight of wool	5%
51.08			
YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE:			
5108	1000	- Carded	5%
5108	2000	- Combed	5%
51.09			
YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE:			
- Containing 85% or more by weight of wool or of fine animal hair			
5109	1010	- - - Of wool	7%
5109	1020	- - - Of fine hair	7%

	- Other:	
5109 9010	- - - Of wool	7%
5109 9020	- - - Of fine hair	7%
51.10	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE:	
	- - - Of coarse animal hair	
5110 0011	- - - - Not put up for retail sale	5%
5110 0019	- - - - Other	7%
	- - - Of hair	
5110 0021	- - - - Not put up for retail sale	5%
5110 0029	- - - - Other	7%
51.11	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR:	
	- Containing 85% or more by weight of wool or of fine animal hair:	
	- - Of a weight not exceeding 300 g/m ²	
5111 1110	- - - Fabrics known as "Prato fabrics"	23.5%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
5111 1191	- - - - Wool-fabrics of fine animal hair ready for manufacturing of arabic cloack(aba)	23.5%
5111 1192	- - - - Wool fabrics for manufacturing of bath bags	23.5%
5111 1193	- - - - Other fabrics not included in above subheadings imported by general lestablishment for textile industry or it's firms.	23.5%
5111 1194	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%
5111 1199	- - - - Other	47%
	- - Other:	
5111 1910	- - - Fabrics known as "Prato fabrics"	23.5%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
5111 1991	- - - - Weighing 400g/sqm and more	23.5%
5111 1992	- - - - Wool-fabrics of fine animal hair for manufacturing of arabic cloack(Aba)	23.5%
5111 1993	- - - - Wool fabrics, used in bath-sponage mafeing. Other textiles not included in above subheadings, imported by General Establish ment	23.5%
5111 1994	- - - - Other textile not included in above subheadings, imported by General Establish ment for textile industry and its firms	23.5%
5111 1995	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%
5111 1999	- - - - Other	47%

	- Other, mixed mainly or solely with man-made filaments	
5111 2010	- - - Fabrics known as "Prato fabrics"	23.5%
	- - - Other:	
5111 2091	- - - - Weighing 400g/sqm or more	23.5%
5111 2092	- - - - Wool-fabrics of fine animal hair for manufacturing of arabic cloack(Aba)	23.5%
5111 2093	- - - - Wool-fabrics used in mahing bath-e.sponge	23.5%
5111 2094	- - - - Other textile not included in above subheadings, imported by General Establish ment for textile industry and its firms	23.5%
5111 2095	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%
5111 2099	- - - - Other	47%
	- Other mixed mainly or solely with man-made : filaments:	
.5111 3010	- - - Fabrics known as "Prato fabrics"	23.5%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
5111 3091	- - - - Weighing 400g/sqm or more	23.5%
5111 3092	- - - - Wool-fabrics of fine animal hair for manufacturing of arabic cloack(Aba)	23.5%
5111 3093	- - - - Wool-fabric used in making bath-bags	23.5%
5111 3094	- - - - Other textile not included in above subheadings, imported by General Establish ment for textile industry and its firms	23.5%
5111 3095	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%
5111 3099	- - - - Other	47%
	- Other:	
5111 9010	- - - Fabrics known as "Prato fabrics"	23.5%
	Note: Refer to additional note 1 of this chapter	
5111 9020	- - - Stretchable textiles (from carded wool or soft fur and rubber thread)	23.5%
	- - - Other:	
5111 9091	- - - - Weighing 400g/sqm or more	23.5%
5111 9092	- - - - Wool-fabrics of fine animal hair for manufacturing of arabic cloack	23.5%
5111 9093	- - - - Wool-fabric used in making of bath-bogs	23.5%
5111 9094	- - - - Textile consisting of two layers or more. Brought together by adhesive. Of rubber aspecially for shoe-making.	23.5%
5111 9095	- - - - Other textile not included in above subheadings, imported by General Establish ment for textile industry and its firms	23.5%
5111 9096	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%

5111 9099	- - - - Other	47%
51.12	WOVEN FABRICS OF COMBED WOOL OR OF FINE ANIMAL HAIR.	
	- Containing 85% or more by weight of wool or of fine animal hair:	
	- - Of a weight not exceeding 200 g/m ²	
5112 1110	- - - Fabrics known as "Prato fabrics"	23.5%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
5112 1191	- - - - wool-fabrics of fine animal hair for manufacturing of arabic cloak	23.5%
5112 1192	- - - - wool-fabric used in making of bath-bags	23.5%
5112 1193	- - - - other textile not included in above subheadings, imported by General Establish ment for textile industry and its firms	23.5%
5112 1194	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%
5112 1199	- - - - Other	47%
	- - Other:	
5112 1910	- - - Fabrics known as "Prato fabrics"	23.5%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
5112 1991	- - - - weighing 400g/sqm and more	23.5%
5112 1992	- - - - wool-fabrics of fine animal hair for manufacturing of arabic cloak	23.5%
5112 1993	- - - - wool-fabric used in making of bath-bags	23.5%
5112 1994	- - - - other textile not included in above subheadings, imported by General Establish ment for textile industry and its firms	23.5%
5112 1995	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%
5112 1999	- - - - Other	47%
	- Other, mixed mainly or solely with man-made filaments	
5112 2010	- - - Fabrics known as "Prato fabrics"	23.5%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
5112 2091	- - - - weighing 400g/sqm or more	23.5%
5112 2092	- - - - wool-fabrics of fine animal hair for manufacturing of arabic cloak	23.5%
5112 2093	- - - - wool-fabric used in making of bath-bags	23.5%
5112 2094	- - - - other textile not included in above subheadings, imported by General Establish ment for textile industry and its firms	23.5%
5112 2095	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%

5112 2099	- - - - Other	47%
	- Other, mixed mainly or solely with man-made staple fibres	
5112 3010	- - - Fabrics known as "Prato fabrics"	23.5%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
5112 3091	- - - - weighing 400g/sqm or more	23.5%
5112 3092	- - - - wool-fabrics of fine animal hair for manufacturing of arabic cloack	23.5%
5112 3093	- - - - wool-fabric used in making of bath-bags	23.5%
5112 3094	- - - - other textile not included in above subheadings, imported by General Establish ment for textile industry and its firms	23.5%
5112 3095	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%
5112 3099	- - - - Other	47%
	- Other:	
5112 9010	- - - Fabrics known as "Prato fabrics"	23.5%
	Note: Refer to additional note 1 of this chapter	
5112 9030	- - - strechable fabrics (of combed wool or fine hair or rubberized threads).	23.5%
5112 9090	- - - Other:	23.5%
5112 9091	- - - - weighing 400g/sqm or more	23.5%
5112 9092	- - - - wool-fabrics of fine animal hair for manufacturing of arabic cloack	23.5%
5112 9093	- - - - wool-fabric used in making of bath-bags	23.5%
5112 9094	- - - - textiles consisting of two layers or more brought together by adhesive of rubber espeailly for shoe making.	23.5%
5112 9095	- - - - other textile not included in above subheadings, imported by General Establishment for textile industry and its firms	23.5%
5112 9096	- - - - Textiles & fabrics for ready-made clothe & textiles that will be ready-made clothes after manufacturing including those related to ties imported by the owners of industrial & craftship establishments authorized for manufacturing of ready-made clothes	23.5%
5112 9099	- - - - Other	47%
51.13	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR.	
	- - - Woven fabrics of coarse animal hair	
5113 0011	- - - - imports of industrial establishments owners of textile embroidred from both sides with cotton yarn. If embridment is 20% or less	23.5%
5113 0012	- - - - Width of 25 cm or less , without original edges	23.5%
5113 0019	- - - - Other	47%
	- - - Other:	
5113 0091	- - - - imports of industrial establishments owners of textile embroidred both sides with cotton yarns. If embroidery is 20% or less	23.5%
5113 0092	- - - - width of 25cm or less, without original edges	23.5%
5113 0099	- - - - Other	47%

CHAPTER 52

COTTON

Subheading notes

1. For the purposes of subheadings 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

<u>52.01</u>	COTTON, NOT CARDED OR COMBED:	
5201 0010	- - - Grained cotton	47%
	Note: Refer to additional note 2 of this chapter	
5201 0090	- - - Other	47%
<u>52.02</u>	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).	
	- Yarn waste (including thread waste)	
5202 1010	- - - cotton waste to manufacture madical and domestis gloves imported by an industrial establishment owner	23.5%
5202 1090	- - - Other	47%
	- Other:	
	- - Garnetted stock	
5202 9110	- - - cotton waste to manufacture madical and domestis gloves imported by an industrial establishment owner	23.5%
5202 9190	- - - Other	47%
	- - Other:	
5202 9910	- - - cotton waste to manufacture madical and domestis gloves imported by an industrial establishment owner	23.5%
5202 9990	- - - Other	47%
<u>520</u>		
5203 0000	COTTON, CARDED OR COMBED	47%
<u>52.04</u>	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE.	
	- Not put up for retail sale:	
	- - Containing 85% or more by weight of cotton	
5204 1110	- - - Measuring 147.6 Decitex or more(until 40 of english measurment)	71%
5204 1120	- - - Less than 147.6 Decitex (more than 40 till 50 english measurment)	47%
5204 1130	- - - Measuing less than 147 Decitex (more than 50 English measurment)	23.5%
	- - Other:	
5204 1910	- - - Measuring 147.6 Decitex or more (until 40 of english measurment)	71%
5204 1920	- - - Measuring less than 147.6 Decitex (more than 40 until 50 as english measurment)	47%
5204 1930	- - - measuring less than 147.6 decitex (more than 50 english measurment)	23.5%
5204 2000	- Put up for retail sale	23.5%
<u>52.05</u>	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.	
	- Single yarn, of uncombed fibres:	
	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	
5205 1110	- - - Raw	71%
	Note: Refer to additional note 1 of this chapter	

5205 1120	- - - Bleached	71%
5205 1130	- - - Dyed or printed	71%
5205 1140	- - - Mercerized or glazed	29%
5205 1150	- - - made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5205 1211	- - - Measuring less than 714.29 decitex but not less than 245.7 decitex (more than 8.2 and less than 24 as english measurment)	71%
5205 1212	- - - Measuring less than 245.7 decitex but not less than 232.56 decitex (from 24 until 25.45 as english measurment)	47%
5205 1220	- - - Bleached	71%
5205 1230	- - - Dyed or printed	71%
5205 1240	- - - Mercerized or glazed	29%
5205 1250	- - - made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	
5205 1310	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5205 1320	- - - Bleached	71%
5205 1330	- - - Dyed or printed	71%
5205 1340	- - - Mercerized or glazed	29%
5205 1350	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5205 1411	- - - Measuring less than 192.31 decitex but not less than 147 decitex (more than 30untill 40 english measurment)	47%
5205 1412	- - - Measuring less than 147 decitex but not less than 125 decitex (more than 40 english measurment)	29%
	- - - bleached	
5205 1421	- - - Measuring less than 192.31 decitex but not less than 147 decitex (more than 30untill 40 english measurment)	71%
5205 1422	- - - Measuring less than 147 decitex but not less than 125 decitex (more than 40 english measurment)	47%
	- - - Dyed or printed:	
5205 1431	- - - Measuring less than 192.31 decitex but not less than 147 decitex (more than 30 untill 40 english measurment)	71%

5205 1432	- - - - Measuring less than 147 decitex but not less than 125 decitex (more than 40 english measurment)	47%
	- - - Mercerized or glazed	
5205 1441	- - - - Measuring less than 192.31 decitex but not less than 147 decitex (from No 32 until 40 as english measurment) Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and not that of sizing 32 and more is 11.25	7%
5205 1442	- - - - Measuring less than 147 decitex but not less than 125 decitex (from No 40 until 47 as english measurment)	1.7%
5205 1450	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 125 decitex (exceeding 80 metric number)	
5205 1510	- - - Raw Note: Refer to additional note 1 of this chapter	29%
5205 1520	- - - Bleached	47%
5205 1530	- - - Dyed or printed	47%
5205 1540	- - - Mercerized or glazed	1.7%
5205 1550	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- Single yarn, of combed fibres:	
	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	
5205 2110	- - - Raw Note: Refer to additional note 1 of this chapter	71%
5205 2120	- - - Bleached	71%
5205 2130	- - - Dyed or printed	71%
5205 2140	- - - Mercerized or glazed	29%
5205 2150	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	
	- - - Raw :	
5205 2211	- - - - Measuring less than 714.29 decitex but not less than 245.7 decitex (more than 8.2% untill 24 english measurment) Note: Refer to additional note 1 of this chapter	71%
5205 2212	- - - - Measuring less than 245.7 decitex but not less than 232.56 decitex (more than 24 untill 25.45 english measurment) Note: Refer to additional note 1 of this chapter	47%
5205 2220	- - - Bleached	71%
5205 2230	- - - Dyed or printed	71%
5205 2240	- - - Mercerized or glazed	29%
5205 2250	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%

	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	
5205 2310	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5205 2320	- - - Bleached	71%
5205 2330	- - - Dyed or printed	71%
5205 2340	- - - Mercerized or glazed	29%
5205 2350	- - - made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	
5205 2410	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
	- - - bleached	
5205 2421	- - - - Measuring less than 192.31 decitex but not less than 147 decitex (more than 30 untill 40 english measurment)	71%
5205 2422	- - - - Measuring less than 147 decitex but not less than 125 decitex (more than 40 english measurment)	47%
	- - - Dyed or printed	
5205 2431	- - - - Measuring less than 192.31 decitex but not less than 147 decitex (more than 30untill 40 english measurment)	71%
5205 2432	- - - - Measuring less than 147 decitex but not less than 125 decitex (more than 40 english measurment)	47%
	- - - Mercerized or glazed	
5205 2441	- - - - Measuring less than 192.31 decitex but not less than 147 decitex (more than 30untill 40 english measurment)	7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 2442	- - - - Measuring less than 147 decitex but not less than 125 decitex (more than 40 untill 47 english measurment)	1.7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 2450	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	
5205 2610	- - - Raw	7%
	Note: Refer to additional note 1 of this chapter	
5205 2620	- - - Bleached	47%
5205 2630	- - - Dyed or printed	47%
5205 2640	- - - Mercerized or glazed	1.7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 2650	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%

	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	
5205 2710	- - - Raw	7%
	Note: Refer to additional note 1 of this chapter	
5205 2720	- - - Bleached	47%
5205 2730	- - - Dyed or printed	47%
5205 2740	- - - Mercerized or glazed	1.7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 2750	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	
5205 2810	- - - Raw	7%
	Note: Refer to additional note 1 of this chapter	
5205 2820	- - - Bleached	47%
5205 2830	- - - Dyed or printed	47%
5205 2840	- - - Mercerized or glazed	1.7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 2850	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	
5205 3110	- - - Raw	71%
	Note: Refer to additional note 1 of this chapter	
5205 3120	- - - Bleached	71%
5205 3130	- - - Dyed or printed	71%
5205 3140	- - - Mercerized or glazed	29%
5205 3150	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5205 3211	- - - - In single yarn Measuring less than 714.29 decitex but not less than 245.7 decitex	71%
5205 3212	- - - - Measuring less than 245.7 decitex but not less than 232.56 decitex (more than 24 untill 25.45 english measurment)	47%
5205 3213	- - - - Bleached	71%
5205 3214	- - - - Dyed or printed	71%
5205 3215	- - - - Mercerized or glazed	29%

5205 32 16	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
5205 33 10	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5205 33 20	- - - Bleached	71%
5205 33 30	- - - Dyed or printed	71%
5205 33 40	- - - Mercerized or glazed	29%
5205 33 50	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
5205 34 10	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
	- - - bleached	
5205 34 21	- - - Measuring less than 192.31 decitex but not less than 147 decitex (more than 30 untill 40 english measurment)	71%
5205 34 22	- - - Measuring in single yarn less than 147 decitex but not less than 125 decitex	47%
	- - - Dyed or printed:	
5205 34 31	- - - Measuring in single yarn less than 192.31 decitex but not less than 147 decitex	71%
5205 34 32	- - - Measuring less than 147 decitex but not less than 125 decitex	47%
	- - - Mercerized or glazed	
5205 34 41	- - - Measuring in single yarn less than 192.31 decitex but not less than 147 decitex	7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 34 42	- - - Measuring less than 147 decitex but not less than 125 decitex	1.7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 34 50	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5205 35 11	- - - Measuring in single yarn less than 125 decitex but not less than 98.24 decitex	47%
5205 35 12	- - - Measuring in single yarn less than 98.24 decitex	29%
5205 35 20	- - - Bleached	47%
5205 35 30	- - - Dyed or printed	47%
5205 35 40	- - - Mercerized or glazed	1.7%

**Note: letter of Ministry of Economy on this subheading says
“ dollar exchange rate for mercerized or glazed yarns sizing not
more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p**

5205 3550	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- Multiple (folded) or cabled yarn, of combed fibres:	
	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	
5205 4110	- - - Raw	71%
	Note: Refer to additional note 1 of this chapter	
5205 4120	- - - Bleached	71%
5205 4130	- - - Dyed or printed	71%
5205 4140	- - - Mercerized or glazed	29%
5205 4150	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5205 4211	- - - - Measuring in single yarn less than 714.29 decitex but not less than 245.7 decitex	71%
5205 4212	- - - - Measuring in single yarn less than 245.7 decitex but not less than 232.56 decitex	47%
5205 4220	- - - Bleached	71%
5205 4230	- - - Dyed or printed	71%
5205 4240	- - - Mercerized or glazed	29%
5205 4250	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
5205 4310	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5205 4320	- - - Bleached	71%
5205 4330	- - - Dyed or printed	71%
5205 4340	- - - Mercerized or glazed	29%
5205 4350	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
5205 4410	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
	- - - Bleached	
5205 4421	- - - - Measuring in single yarn less than 192.31 decitex but not less than 147 decitex	71%

5205 4422	- - - Measuring in single yarn less than 147 decitex but not less than 125 decitex	47%
	- - - Dyed or printed:	
5205 4431	- - - Measuring in single yarn less than 192.31 decitex but not less than 147 decitex	71%
5205 4432	- - - Measuring in single yarn less than 147 decitex but not less than 125 decitex	47%
	- - - Mercerized or glazed	
5205 4441	- - - Measuring in single yarn less than 192.31 decitex but not less than 147 decitex	7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 4442	- - - Measuring in single yarn less than 147 decitex but not less than 125 decitex	1.7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 4450	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	
5205 4610	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5205 4620	- - - Bleached	47%
5205 4630	- - - Dyed or printed	47%
5205 4640	- - - Mercerized or glazed	1.7%
	Note: letter of Ministry of Economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 4650	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5205 4711	- - - Measuring in single yarn less than 106.38 decitex but not less than 98.24 decitex	47%
5205 4712	- - - Measuring in single yarn less than 98.24 decitex but not less than 83.33 decitex	29%
5205 4720	- - - Bleached	47%
5205 4730	- - - Dyed or printed	47%
5205 4740	- - - Mercerized or glazed	1.7%
	Note: letter of Ministry of Economy on this subheading says " dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5205 4750	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%

	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	
5205 4810	- - - Raw	29%
	Note: Refer to additional note 1 of this chapter	
5205 4820	- - - Bleached	47%
5205 4830	- - - Dyed or printed	47%
5205 4840	- - - Mercerized or glazed	1.7%
	Note: letter of ministry of economy on this subheading says “ dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and not that of sizing 32 and more is 11.25	
5205 4850	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
<u>52.06</u>	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE.	
	- Single yarn, of uncombed fibres:	
	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	
5206 1110	- - - Raw	71%
	Note: Refer to additional note 1 of this chapter	
5206 1120	- - - Bleached	71%
5206 1130	- - - Dyed or printed	71%
5206 1140	- - - Mercerized or glazed	29%
5206 1150	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5206 1211	- - - - Measuring less than 714.29 decitex but not less than 245.7 decitex	71%
5206 1212	- - - - Measuring less than 245.7 decitex but not less than 232.56 decitex	47%
5206 1220	- - - Bleached	71%
5206 1230	- - - Dyed or printed	71%
5206 1240	- - - Mercerized or glazed	29%
5206 1250	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	
5206 1310	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 1320	- - - Bleached	71%
5206 1330	- - - Dyed or printed	71%
5206 1340	- - - Mercerized or glazed	29%

5206 1350	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	
	- - - Measuring less than 192.31 decitex but not than 147 decitex	
5206 1411	- - - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 1412	- - - - Bleached	71%
5206 1413	- - - - Dyed or printed	71%
5206 1414	- - - - Mercerized or glazed from 32 and less	7%
	Note: letter of Ministry of Economy on this subheading says " dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5206 1415	- - - - Mercerized or glazed from 32 and less	29%
5206 1420	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - - measuring less than 147 decitex but not less than 47 decitex	
5206 1431	- - - - Raw	29%
	Note: Refer to additional note 1 of this chapter	
5206 1432	- - - - Bleached	47%
5206 1433	- - - - Dyed or printed	47%
5206 1434	- - - - Mercerized or glazed	1.7%
5206 1440	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 125 decitex (exceeding 80 metric number)	
5206 1510	- - - Raw	29%
	Note: Refer to additional note 1 of this chapter	
5206 1520	- - - Bleached	47%
5206 1530	- - - Dyed or printed	47%
5206 1540	- - - Mercerized or glazed	1.7%
5206 1550	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- Single yarn, of combed fibres:	
	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	
5206 2110	- - - Raw	71%
	Note: Refer to additional note 1 of this chapter	
5206 2120	- - - Bleached	71%
5206 2130	- - - Dyed or printed	71%
5206 2140	- - - Mercerized or glazed	29%
5206 2150	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%

	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5206 2211	- - - Measuring less than 714.29 decitex but not less than 245.7 decitex	71%
5206 2212	- - - Measuring less than 245.7 decitex but not less than 232.56 decitex	47%
5206 2220	- - - Bleached	71%
5206 2230	- - - Dyed or printed	71%
5206 2240	- - - Mercerized or glazed	29%
5206 2250	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	
5206 2310	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 2320	- - - Bleached	71%
5206 2330	- - - Dyed or printed	71%
5206 2340	- - - Mercerized or glazed	29%
5206 2350	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	
	- - - Measuring less than 192.31 decitex but not than 147 decitex	
5206 2411	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 2412	- - - Bleached	71%
5206 2413	- - - Dyed or printed	71%
5206 2414	- - - Mercerized or glazed over 32	7%
	Note: letter of Ministry of Economy on this subheading says " dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5206 2415	- - - Mercerized or glazed from 32 and less	29%
5206 2416	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - - Measuring less than 147 decitex but not less than 125 decitex	
5206 2421	- - - Raw	29%
	Note: Refer to additional note 1 of this chapter	
5206 2422	- - - Bleached	47%
5206 2423	- - - Dyed or printed	47%
5206 2424	- - - Mercerized or glazed	1.7%
	Note: letter of Ministry of Economy on this subheading says " dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	

5206 2425	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring less than 125 decitex (exceeding 80 metric number)	
5206 2510	- - - Raw	29%
	Note: Refer to additional note 1 of this chapter	
5206 2520	- - - Bleached	47%
5206 2530	- - - Dyed or printed	47%
5206 2540	- - - Mercerized or glazed	1.7%
	Note: letter of Ministry of Economy on this subheading says " dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5206 2550	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	
5206 3110	- - - Raw	71%
	Note: Refer to additional note 1 of this chapter	
5206 3120	- - - Bleached	71%
5206 3130	- - - Dyed or printed	71%
5206 3140	- - - Mercerized or glazed	29%
5206 3150	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5206 3211	- - - - Measuring per single yarn less than 714.29 decitex but not less than 245.7 decitex	71%
5206 3212	- - - - Measuring less than 245.7 decitex but not less than 232.56 decitex	47%
5206 3220	- - - Bleached	71%
5206 3230	- - - Dyed or printed	71%
5206 3240	- - - Mercerized or glazed	29%
5206 3250	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
5206 3310	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 3320	- - - Bleached	71%
5206 3330	- - - Dyed or printed	71%

5206 3340	- - - Mercerized or glazed	29%
5206 3350	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
	- - - Measuring less than 192.31 decitex but not than 147 decitex	
5206 3411	- - - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 3412	- - - - Bleached	71%
5206 3413	- - - - Dyed or printed	71%
5206 3414	- - - - Mercerized or glazed over 32	7%
	Note: letter of Ministry of Economy on this subheading says " dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5206 3415	- - - - Mercerized or glazed from 32 and less	29%
5206 3416	- - - - Made from textile fibers obtained from waste and cutting from used fabrics and clothing	47%
	- - - Measuring less than 147 decitex but not less than 125 decitex	
5206 3421	- - - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 3422	- - - - Bleached	47%
5206 3423	- - - - Dyed or painted	47%
5206 3424	- - - - Mercerized or glazed	1.7%
	Note: letter of Ministry of Economy on this subheading says " dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	
5206 3425	- - - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	
	- - - Raw:	
5206 3511	- - - - Measuring per single yarn less than 125 decitex but not less than 98.24 decitex	47%
5206 3512	- - - - Measuring less than 98.24 decitex	29%
5206 3520	- - - Bleached	47%
5206 3530	- - - Dyed or painted	47%
5206 3540	- - - Mercerized or glazed	1.7%
5206 3550	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- Multiple (folded) or cabled yarn, of combed fibres:	
	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	

5206 4110	- - - Raw	71%
	Note: Refer to additional note 1 of this chapter	
5206 4120	- - - Bleached	71%
5206 4130	- - - Dyed or printed	71%
5206 4140	- - - Mercerized or glazed	29%
5206 4150	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5206 4211	- - - - Measuring per single yarn less than 714.29 decitex but not less than 245.7 decitex	71%
5206 4212	- - - - Measuring per single yarn less than 245.7 decitex but not less than 232.56 decitex	47%
5206 4220	- - - Bleached	71%
5206 4230	- - - Dyed or printed	71%
5206 4240	- - - Mercerized or glazed	29%
5206 4250	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
5206 4310	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 4320	- - - Bleached	71%
5206 4330	- - - Dyed or printed	71%
5206 4340	- - - Mercerized or glazed	29%
5206 4350	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - 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)	
	- - - Measuring per single yarn less than 192.31 decitex but not less than 147 decitex	
5206 4411	- - - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 4412	- - - - Bleached	71%
5206 4413	- - - - Dyed or printed	71%
5206 4414	- - - - Mercerized or glazed mor than 32 (on english size)	7%
	Note: letter of Ministry of Economy on this subheading says " dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p	

5206 4415	- - - Mercerized or glazed more than 32 (on English size)	29%
5206 4416	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - - Measuring per single yarn less than 147 decitex but not less than 125 decitex	
5206 4421	- - - Raw	47%
	Note: Refer to additional note 1 of this chapter	
5206 4422	- - - Bleached	47%
5206 4423	- - - Dyed or printed	47%
5206 4424	- - - Mercerized or glazed	1.7%
5206 4425	- - - Made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	
	- - - Raw:	
	Note: Refer to additional note 1 of this chapter	
5206 4511	- - - Measuring per single yarn less than 125 decitex but not less than 98.24 decitex	47%
5206 4519	- - - Measuring per single yarn 98.24 decitex or less	29%
5206 4520	- - - Bleached	47%
5206 4530	- - - Dyed or printed	47%
5206 4540	- - - Mercerized or glazed	1.7%
	Note: letter of Ministry of Economy on this subheading says "dollar exchange rate for mercerized or glazed yarns sizing not more than 32 is 46.5 s.p and that of sizing 32 and more is 11.25 s.p"	
5206 4550	- - - Cotton yarns made from textile fibers obtained from waste and cuttings from used fabrics and clothing	47%
52.07	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE.	
5207 1000	- Containing 85% or more by weight of cotton	23.5%
5207 9000	- Other	23.5%
52.08	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/m2.	
	- Unbleached:	
5208 1100	- - Plain weave, weighing not more than 100 g/m2	29%
	- - Plain weave, weighing more than 100 g/m2	
5208 1210	- - - Impregnated with plastic (unclear for first glance) or cellulose for shirt collars manufacturing	35%
5208 1290	- - - Other	71%
	- - 3-thread or 4-thread twill, including cross twill	
5208 1310	- - - Weighing not more than 100 g/sqm	29%

5208 1390	- - - Other	71%
	- - Other fabrics	
5208 1910	- - - Weighing not more than 100 g/sqm	29%
5208 1990	- - - Other	71%
	- Bleached:	
	- - Plain weave, weighing not more than 100 g/m2	
5208 2110	- - - for manufacturing shirts	14.5%
5208 2120	- - - Organdi textile non emprouderied imported by factory owners of table covers and agabani	14.5%
	Note: Refer to additional note 3 of this chapter	
5208 2130	- - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	14.5%
5208 2190	- - - Other	29%
	- - Plain weave, weighing more than 100 g/m2	
5208 2210	- - - Impregnated with plastic or cellulose (unclear for first glance) for shirt's collars manufacturing	35%
5208 2220	- - - for manufacturing shirts, 1sqm weighs no more than 130g	35%
5208 2230	- - - Organdi textile non emprouderied imported by factory owners of table covers and agabani	35%
	Note: refer to additional note 3 of this chapter	
5208 2240	- - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	35%
5208 2290	- - - Other	71%
	- - 3-thread or 4-thread twill, including cross twill	
	- - - Weighing not more than 100 g/sqm	
5208 2311	- - - - for manufacturing shirts	14.5%
5208 2319	- - - - Other	29%
5208 2320	- - - for manufacturing shirts, 1sqm weighs no more than 130g	35%
5208 2390	- - - Other	71%
	- - Other fabrics	
	- - - Weighing not more than 100 g/sqm	
5208 2911	- - - - for manufacturing shirts	14.5%
5208 2919	- - - - Other	29%
5208 2920	- - - for manufacturing shirts, 1sqm weighs no more than 130g	35%
5208 2990	- - - Other	71%
	- Dyed :	
	- - Plain weave, weighing not more than 100 g/sqm	
5208 3110	- - - for manufacturing shirts	14.5%
5208 3120	- - - Organdi textile non emprouderied imported by factory owners of table covers and agabani	14.5%
	Note: refer to additional note 3 of this chapter	

5208 3130	- - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	14.5%
5208 3190	- - - Other	29%
	- - Plain weave, weighing more than 100 g/m2	
5208 3210	- - - for manufacturing shirts, 1sqm weighs no more than 130g	35%
5208 3220	- - - Organdi textile non emproideried imported by factory owners of table covers and agabani	35%
	Note: refer to additional note 3 of this chapter	
5208 3230	- - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	35%
5208 3290	- - - Other	71%
	- - 3-thread or 4-thread twill, including cross twill	
	- - - Weighing not more than 100 g/sqm	
5208 3311	- - - - for manufacturing shirts	14.5%
5208 3319	- - - - Other	29%
5208 3320	- - - for manufacturing shirts that 1sqm not more than 130gr	35%
5208 3390	- - - Other	71%
	- - Other fabrics	
	- - - Weighing not more than 100 g/sqm	
5208 3911	- - - - for manufacturing shirts	14.5%
5208 3919	- - - - Other	29%
5208 3920	- - - for manufacturing shirts	35%
5208 3990	- - - Other	71%
	- Of yarns of different colours:	
	- - Plain weave, weighing not more than 100 g/m2	
5208 4110	- - - for manufacturing shirts	14.5%
5208 4120	- - - Organdi textile non emproideried imported by factory owners of table covers and agabani	14.5%
	Note: refer to additional note 3 of this chapter	
5208 4130	- - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	14.5%
5208 4190	- - - Other	29%
	- - Plain weave, weighing more than 100 g/m2	
5208 4210	- - - for manufacturing shirts, 1sqm weighs no more than 130g	35%
5208 4220	- - - Organdi textile non emproideried imported by factory owners of table covers and agabani	35%
	Note: refer to additional note 3 of this chapter	
5208 4290	- - - Other	71%
	- - 3-thread or 4-thread twill, including cross twill	
	- - - Weighing not more than 100g/sqm	
5208 4311	- - - - for manufacturing shirts	14.5%
5208 4319	- - - - Other	29%

5208 4320	- - - for manufacturing shirts, 1sqm weighs no more than 130g	35%
5208 4390	- - - Other	71%
	- - Other fabrics	
	- - - Weighing not more than 100 g/sqm	
5208 4911	- - - - for manufacturing shirts	14.5%
5208 4919	- - - - Other	29%
5208 4920	- - - for manufacturing shirts, 1sqm weighs no more than 130g	35%
5208 4990	- - - Other	71%
	- Printed	
	- - Plain weave, weighing not more than 100 g/m2	
5208 5110	- - - for manufacturing shirts	14.5%
5208 5120	- - - Organdi textile non emproideried imported by factory owners of table covers and agabani	14.5%
	Note: refer to additional note 3 of this chapter	
5208 5130	- - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	14.5%
5208 5190	- - - Other	29%
	- - Plain weave, weighing more than 100 g/m2	
5208 5210	- - - for manufacturing shirts, 1sqm weighs no more 1than 130g	35%
5208 5220	- - - organdi textile non emproideried imported by factory owners of table covers and agabani	35%
	Note: refer to additional note 3 of this chapter	
5208 5230	- - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	35%
5208 5290	- - - Other	71%
	- - 3-thread or 4-thread twill, including cross twill	
	- - - Weighing not more than 100 g/sqm	
5208 5311	- - - - for manufacturing shirts	14.5%
5208 5319	- - - - Other	29%
5208 5320	- - - for manufacturing shirts, 1sqm weighs no more 1than 130g	35%
5208 5390	- - - Other	71%
	- - Other fabrics	
	- - - Weighing not more than 100 g/sqm	
5208 5911	- - - - for manufacturing shirts	14.5%
5208 5919	- - - - Other	29%
	- - - Other:	
5208 5991	- - - - for manufacturing shirts, 1sqm weighs no more than 130g	35%
5208 5999	- - - - Other	71%

52.09**WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m.**

	- Unbleached:	
	- - Plain weave "Tiole"	
5209 1110	- - - impregnated with plastic or celillus (unclear for the first glance) for shirt collar manufacturing	35%
5209 1190	- - - Other	71%
5209 1200	- - 3-thread or 4-thread twill, including cross- twill "Serge"	71%
	- - Other fabrics	
5209 1910	- - - consist of two or more layers for ahoe manufacturing	35%
5209 1990	- - - Other	71%
	- Bleached:	
	- - Plain weave "Tiole"	
5209 2110	- - - Impregnated with plastic or celillus (unclear for the first glance) for shirt	35%
5209 2190	- - - Other	71%
5209 2200	- - 3-thread or 4-thread twill, including cross- twill	71%
	- - Other fabrics	
5209 2910	- - - consist of two or more layers for shoe manufacturing	35%
5209 2990	- - - Other	71%
	- Dyed :	
5209 3100	- - Plain weave	71%
5209 3200	- - 3-thread or 4-thread twill, including cross- twill "Serge"	71%
	- - Other fabrics	
5209 3910	- - - consist of two or more layers for shoe manufacturing	35%
5209 3990	- - - Other	71%
	- Of yarns of different colours:	
5209 4100	- - Plain weave	71%
5209 4200	- - Denim	71%
5209 4300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill "Serge"	71%
	- - Other fabrics	
5209 4910	- - - Consist of two or more layers for shoe manufacturing	35%
5209 4990	- - - Other	71%
	- Printed	
5209 5100	- - Plain weave	71%
5209 5200	- - 3-thread or 4-thread twill, including cross twill	71%
	- - Other fabrics	
5209 5910	- - - Of two or more layers for shoe manufacturing for industrial establishment	35%

5209 5990	- - - Other	71%
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52.10 WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBERS, WEIGHING NOT MORE THAN 200 g/m.

	- Unbleached:	
	- - Plain weave	
	- - - containing less than 85% by meight of cotton but less than 80% of cotton	
5210 1111	- - - - Weighing not more than 100 g/sqm	29%
5210 1112	- - - - Other,impregnated with plastic or cellulose (unclear for the first glance) for shirt	35%
5210 1119	- - - - Other	71%
	- - - Containing more than 20% by weight of man-made fibers	
5210 1121	- - - - Impregnated with plastic or cellulose (unclear for the first glance) for shirt	23.5%
5210 1129	- - - - Other	47%
	- - 3-thread or 4-thread twill, including cross twill	
	- - - Containing less than 85% by meight of cotton but less than 80% of cotton	
5210 1211	- - - - Weighing not more than 100 g/sqm	29%
5210 1219	- - - - Other	71%
5210 1220	- - - Containing more than 20% by weight of man-made fibers	47%
	- - Other fabrics	
	- - - Containing less than 85% by meight as cotton but not less than 80% of cotton	
5210 1921	- - - - Weighing not more than 100 g/sqm	29%
5210 1929	- - - - Other	71%
5210 1930	- - - Containing more than 20% by weight of man-made fibers	47%
	- Bleached:	
	- - Plain weave	
	- - - Containing less than 85% by meight of cotton but not less than 80% of cotton	
5210 2111	- - - - Weighing not more than 100 g/sqm for shirt manufacturing	14.5%
5210 2112	- - - - Organdi textile non emproideried imported by factory owners of table covers and agabani	14.5%
	Note: refer to additional note 3 of this chapter	
5210 2113	- - - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	14.5%
5210 2114	- - - - Other weighing not more than 100g/sqm	29%
5210 2115	- - - - Organdi textile non emproideried imported by factory owners of table covers and agabani	35%
5210 2116	- - - - Other,impregnated with plastic or celillus (unclear for the first glance) for shirt collar manufacturing	35%

5210 2116	---- For umbralla manufacturing	35%
5210 2117	---- Other,for manufacturing shirts, 1sqm weighs no more than 130g	35%
5210 2119	---- Other	71%
	--- Containing more than 20% by weight of man-made silk artifical or	
5210 2121	---- Impregnated with plastic or cellulose (unclear for the first glance) for shirt	23.5%
5210 2122	---- Other,for manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 2123	---- Organdi textile non emproideried imported by factory owners of table covers and agabani	23.5%
	Note: refer to additional note 3 of this chapter	
5210 2124	---- Fabrics for manufacture umbrellas, imported by industrial establishment owners	23.5%
5210 2129	---- Other	47%
	-- 3-thread or 4-thread twill, including cross twill	
	--- Containing less than 85% by meight of cotton but not less than 80% of cotton	
5210 2211	---- Weighing not more than 100 g/sqm, for shirt manufacturing	14.5%
5210 2212	---- weighing not more than 100g/sqm	29%
5210 2213	---- Other,for manufacturing shirts, 1sqm weighs no more 1than 130g	35%
5210 2219	---- Other	71%
5210 2220	--- Containing more than 20% by weight of artificalor man-made sith	47%
5210 2221	---- For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 2229	---- Other	47%
	-- Other fabrics :	
	--- Containing less than 85% by meight of cotton but less than 80% of cotton	
5210 2911	---- Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5210 2912	---- Other weighing not more than 100/sqm	29%
5210 2913	---- For manufacturing shirts, 1sqm weighs no more 1than 130g	35%
5210 2919	---- Other	71%
	--- Containing more than 20% by weight of artificial man-made silk	
5210 2921	---- Other,for manufacturing shirts, 1sqm weighs no more 1than 130g	23.5%
5210 2929	---- Other	47%
	- Dyed :	
	-- Plain weave	
	--- Containing less than 85% by weight of cotton but not less than 80% of cotton	
5210 3111	---- Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5210 3112	---- Organdi textile non emproideried imported by factory owners of table covers and agabani weighing not more than 100g/ sqm	14.5%
	Note: refer to additional note 3 of this chapter	
5210 3113	---- Fabrics for manufacture umbrellas, imported by industrial establishment owners	14.5%

5210 3114	---- Weighing not more than 100g/sqm	29%
5210 3115	---- Other,for manufacturing shirts, 1sqm weighs no more than 130g	35%
5210 3116	---- Organdi textile non emproideried imported by factory owners of table covers and agabani weighing more than 100g/ sqm	35%
	Note: refer to additional note 3 of this chapter	
5210 3117	---- Fabrics for manufacture umbrellas, imported by industrial establishment owners	35%
5210 3119	---- Other	71%
	--- Containing more than 20% by weight of artificialor man-made silk	
5210 3121	---- For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 3122	---- Organdi textile non emproideried imported by factory owners of table covers and agabani	23.5%
	Note: refer to additional note 3 of this chapter	
5210 3123	---- Fabrics for manufacture umbrellas, imported by industrial establishment owners	23.5%
5210 3129	---- Other	47%
	-- 3-thread or 4-thread twill, including cross twill	
	--- Containing less than 85% by weight as cotton but not less than 80% of cotton	
5210 3211	---- Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5210 3213	---- Others 1sqm is weighing less than 100g	29%
5210 3214	---- Other,for manufacturing shirts, 1sqm weighs no more than 130g	35%
5210 3219	---- Other	71%
	--- Containing more than 20% by weight of artificialor man-made silk	
5210 3221	---- For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 3222	---- Organdi textile non emproideried imported by factory owners of table covers and agabani	23.5%
	Note: refer to additional note 3 of this chapter	
5210 3223	---- Fabrics for manufacture umbrellas, imported by industrial establishment owners	23.5%
5210 3229	---- Other	47%
	-- Other fabrics	
	--- Containing less than 85% by meight of cotton but less than 80% of cotton	
5210 3911	---- Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5210 3912	---- Others 1sqm is weighing less than 100g	29%
5210 3913	---- Other,for manufacturing shirts, 1sqm weighs no more than 130g	35%
5210 3919	---- Other	71%
	--- Containing more than 20% by weight of artificial or man-made silk	
5210 3921	---- For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 3929	---- Other	47%

	- Of yarns of different colours:	
	- - Plain weave	
	- - - Containing less than 85% of cotton but not less 80% by weight and more than 100 g/sqm	
5210 4111	- - - - For manufacturing shirts	14.5%
5210 4112	- - - - Organdi textile non emprouderied imported by factory owners of table covers and agabani	14.5%
	Note: refer to additional note 3 of this chapter	
5210 4113	- - - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	14.5%
5210 4119	- - - - Other	29%
	- - - Containing less than 85% of cotton but not less 80% by weight and more than 100 g/sqm	
5210 4121	- - - - For manufacturing shirts, 1sqm weighs no more than 130g	35%
5210 4122	- - - - Organdi textile non emprouderied imported by factory owners of table covers and agabani	35%
5210 4123	- - - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	35%
5210 4129	- - - - Other	71%
	- - - Containing more than 20% by weight of man-made fibers	
5210 4131	- - - - For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 4132	- - - - Organdi textile non emprouderied imported by factory owners of table covers and agabani	23.5%
	Note: refer to additional note 3 of this chapter	
5210 4133	- - - - Fabrics for manufacture umbrellas, imported by industrial establishment owners	23.5%
5210 4139	- - - - Other	47%
	- - 3-thread or 4-thread twill, including cross twill	
	- - - Containing less than 85% by weight as cotton but not less than 80% of cotton	
5210 4211	- - - - Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5210 4212	- - - - Others 1sqm is weighing less than 100g	29%
5210 4213	- - - - For manufacturing shirts, 1sqm weighs no more than 130g	35%
5210 4219	- - - - Other	71%
	- - - Containing more than 20% by weight of artificial or man-made silk	
5210 4221	- - - - For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 4229	- - - - Other	47%
	- - Other fabrics	
	- - - Containing less than 85% by weight as cotton but not less than 80% of cotton	
5210 4911	- - - - Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5210 4912	- - - - Others 1sqm is weighing less than 100g	29%

5210 4913	---- For manufacturing shirts, 1sqm weighs no more than 130g	35%
5210 4919	---- Other	71%
	--- Containing more than 20% by weight of artificial or man-made silk	
5210 4921	---- For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 4929	---- Other	47%
	- Printed	
	-- Plain weave	
	--- Containing less than 85% by weight as cotton but not less than 80% of cotton	
5210 5111	---- Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5210 5112	---- Organdi textile non embroidered imported by factory owners of table covers and agabani	14.5%
	Note: refer to additional note 3 of this chapter	
5210 5113	---- Textile for manufacturing umbrellas imported by industrial establishment owners weighs no more than 100g	14.5%
5210 5114	---- Others 1sqm is weighing less than 100g	29%
5210 5115	---- Other,for manufacturing shirts, 1sqm weighs no more than 130g	35%
5210 5116	---- Organdi textile non embroidered imported by factory owners of table covers and agabani	35%
	Note: refer to additional note 3 of this chapter	
5210 5117	---- Textile for manufacturing umbrellas weighing 1m ² more than 100g,imported by industrial establishment owners.	35%
5210 5119	---- Other	71%
	--- Containing more than 20% by weight of man-made fibers	
5210 5121	---- For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 5122	---- Organdi textile non embroidered imported by factory owners of table covers and agabani	23.5%
	Note: refer to additional note 3 of this chapter	
5210 5123	---- Fabrics for manufacture umbrellas, imported by industrial establishment owners	23.5%
5210 5129	---- Other	47%
	-- 3-thread or 4-thread twill, including cross twill	
	--- Containing less than 85% by weight as cotton but not less than 80% of cotton	
5210 5211	---- Weighing not more than 100 g/sqm, specified for manufacturing shirts	14.5%
5210 5212	---- Others 1sqm is weighing less than 100g	29%
5210 5213	---- Other,for manufacturing shirts, 1sqm weighs no more than 130g	35%
5210 5219	---- Other	71%
	--- Containing more than 20% by weight of man-made fibers	
5210 5221	---- For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 5229	---- Other	47%

	- - Other fabrics	
	- - - Containing less than 85% by weight as cotton but not less than 80% of cotton	
5210 5911	- - - - Weighing not more than 100 g/sqm, specified for manufacturing shirts	14.5%
5210 5912	- - - - Others 1sqm is weighing less than 100g	29%
5210 5913	- - - - Others	35%
5210 5919	- - - - Other	71%
	- - - Containing more than 20% by weight of man-made fibers	
5210 5921	- - - - For manufacturing shirts, 1sqm weighs no more than 130g	23.5%
5210 5929	- - - - Other	47%
<u>52.11</u>	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBERS, WEIGHING MORE THAN 200 g/m2.	
	- Unbleached:	
	- - Plain weave:	
	- - - Containing less than 85% by weight of cotton but not less than 80% of cotton	
5211 1111	- - - - Impregnated with plastic or cellulose (unclear for first glance) for manufacturing shirts collars	35%
5211 1119	- - - - Other	71%
	- - - Containing more than 20% by weight of man-made fibers	
5211 1121	- - - - Impregnated with plastic or cellulose (unclear for the first glance) for shirt collar manufacturing	23.5%
5211 1129	- - - - Other	47%
	- - 3-thread or 4-thread twill, including cross twill	
5211 1210	- - - Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 1220	- - - Containing more than 20% by weight of man-made fibers	47%
	- - Other fabrics	
5211 1910	- - - Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 1911	- - - - Of two or more layers for shoe manufacturing for industrial establishment	35%
5211 1919	- - - - Other	71%
5211 1920	- - - Containing more than 20% by weight of man-made fibers	47%
5211 1921	- - - - Of two or more layers for shoe manufacturing for industrial establishment	23.5%
5211 1929	- - - - Other	47%
	- Bleached:	
	- - Plain weave	
	- - - Containing less than 85% by weight of cotton but not less than 80% of cotton	
5211 2111	- - - - Impregnated with plastic or cellulose (unclear for the first glance) for shirt collar manufacturing	35%

	- - -	Containing more than 20% by weight of man-made fibers	
5211 2121	- - -	Impregated with plastic or cellulose (unclear for the first glance) for shirt collar manufacturing	23.5%
	- -	3-thread or 4-thread twill, including cross twill	
5211 2210	- - -	Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 2220	- - -	Containing more than 20% by weight of man-made fibers	47%
	- -	Other fabrics	
	- - -	Containing less than 85% by weight of cotton but not less than 80% of cotton	
5211 2911	- - -	Of two or more layers for shoe manufacturing for industrial establishment	35%
5211 2919	- - -	Other	71%
	- - -	Containing more than 20% by weight of man-made fibers	
5211 2921	- - -	Of two or more layers for shoe manufacturing for industrial establishment	23.5%
5211 2929	- - -	Other	47%
	-	Dyed :	
	- -	Plain weave	
5211 3110	- - -	Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 3120	- - -	Containing more than 20% by weight of man-made fibers	47%
	- -	3-thread or 4-thread twill, including cross twill	
5211 3210	- - -	Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 3220	- - -	Containing more than 20% by weight of man-made fibers	47%
	- -	Other fabrics	
	- - -	Containing less than 85% by weight of cotton but not less than 80% of cotton	
5211 3911	- - -	Of two or more layers for shoe manufacturing for industrial establishment	35%
5211 3919	- - -	Other	71%
	- - -	Containing more than 20% by weight of man-made fibers	
5211 3921	- - -	Of two or more layers for shoe manufacturing for industrial establishment	23.5%
5211 3929	- - -	Other	47%
	-	Of yarns of different colours:	
	- -	Plain weave	
5211 4110	- - -	Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 4120	- - -	Containing more than 20% by weight of man-made fibers	23.5%
	- -	Denim	
5211 4210	- - -	Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 4220	- - -	Containing more than 20% by weight of man-made fibers	47%
	- -	Other fabrics of 3-thread or 4-thread twill, including cross twill	
5211 4310	- - -	Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 4319	- - -	Other	71%

5211 4320	- - - Containing more than 20% by weight of man-made or artificial fibers	47%
5211 4329	- - - - Other	47%
	- - Other fabrics	
	- - - Containing less than 85% by weight of cotton but not less than 80% of cotton	
5211 4911	- - - - of two or more layers for shoe manufacturing for industrial establishment	35%
5211 4919	- - - - Other	71%
	- - - Containing more than 20% by weight of man-made or artificial fibers	
5211 4921	- - - - Of two or more layers for shoe manufacturing for industrial establishment	23.5%
5211 4929	- - - - Other	47%
	- Printed	
	- - Plain weave	
5211 5110	- - - Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 5120	- - - Containing more than 20% by weight of man-made fibers	47%
	- - 3-thread or 4-thread twill, including cross twill	
5211 5210	- - - Containing less than 85% by weight of cotton but not less than 80% of cotton	71%
5211 5220	- - - Containing more than 20% by weight of man-made or artificial fibers	47%
	- - Other fabrics	
	- - - Containing less than 85% by weight of cotton but not less than 80% of cotton	
5211 5911	- - - - Made of two layers or more for shoe-making for industrial establishment	35%
5211 5919	- - - - Other	71%
	- - - Containing more than 20% by weight of man-made or artificial fibers	
5211 5921	- - - - Made of two layers or more for shoe-making for industrial establishment	23.5%
5211 5929	- - - - Other	47%

52.12

OTHER WOVEN FABRICS OF COTTON.

	- Unbleached	
	- - Unbleached:	
5212 1110	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%
	- - - Other:	
5212 1191	- - - - Weighing not more than 100 g/sqm	29%
5212 1192	- - - - Weighing more than 100 g/sqm impregnated with plastic or cellulose (but not clear the first sight) specified for the ties made	35%
5212 1199	- - - - Weighing more than 100g/sqm	71%
	- - Bleached :	
5212 1210	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%
	- - - Other:	
5212 1291	- - - - Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5212 1292	- - - - Oorgandi textiles non-emproideried by factory owners of table cover and of	14.5%

agabani

Note: Refer to additional note No2 of this chapter

5212 1293	- - - - Fabrics for umbrellas for industrial establishment	14.5%
5212 1294	- - - - Other weighing 100g/sqm or less	29%
5212 1295	- - - - Other weighing mor than 100g/sqm not exceeding 130g/sqm for shirts manufacturing	35%
5212 1296	- - - - Weighing more than 100g/sqm imprigated with plastic or cellulose for manufacturing shirt collar	35%
5212 1297	- - - - Organdi corgandi fabrics, not embroidened, imported by owner of factories of aghbani & tables covers	35%
Note: refer to additional note 3 of this chapter		
5212 1298	- - - - Umbrella fabrics for industrial establishment	35%
5212 1299	- - - - Other	71%
	- - Dyed :	
5212 1310	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%
	- - - Other:	
5212 1391	- - - - Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5212 1392	- - - - Organdi tetxtiles non-emproideried, import by factory owners of table covers and agabani but not weighting more than 100/g sqm	14.5%
Note: refer to additional note 3 of this chapter		
5212 1393	- - - - Weighing 100g/sqm or less	29%
5212 1394	- - - - Umbrellas fabrics for industrial establishment	14.5%
5212 1395	- - - - Other weighing more than 100g/sqm not exceeding 130g/sqm for manufacturing of shirt collar	35%
5212 1396	- - - - Organdi tetxtiles non-emproideried, import by factory owners of table covers and agabani but not weighting more than 100/g sqm	35%
Note: refer to additional note 3 of this chapter		
5212 1397	- - - - Umbrellas textiles not weighing more than 100g/1sqm imported by owners of industrial establishment	35%
5212 1399	- - - - Other	71%
	- - Of yarns of different colours	
5212 1410	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%
	- - - Other:	
5212 1491	- - - - Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5212 1492	- - - - Organdi textiles, non-emproideried imported by factory owners of table covers and agabani but not weighting more than 100 g/sqm	14.5%
Note: refer to additional note 3 of this chapter		
5212 1493	- - - - Umbrellas textiles not weighing more than 100g/1sqm imported by owners of industrial establishment	14.5%
5212 1494	- - - - not weighing more 100g/1sqm	29%
5212 1495	- - - - Others, weighing more than 100g/1sqm and not more 130g/1sqm	35%
5212 1496	- - - - Organdi textile non emproideried imported by factory owners of table covers and agabani	35%

Note: refer to additional note 3 of this chapter

5212 1497	- - - - Umbrellas textiles not weighing more than 100g/1sqm imported by owners of industrial establishment	35%
5212 1499	- - - - Other	71%
	- - Printed	
5212 1510	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%
	- - - Other:	
5212 1591	- - - - Weighing not more than 100 g/sqm, specified for shirts made	14.5%
5212 1592	- - - - Organdi textiles , non empoideried , imported by factory owners of table covers and agabani	14.5%
Note: refer to additional note 3 of this chapter		
5212 1593	- - - - Umbrellas textiles not weighing more than 100g/1sqm imported by owners of industrial establishment	14.5%
5212 1594	- - - - Others not weighing more 100g/1sqm	29%
5212 1595	- - - - Others weighing more than 100g/1sqm and not more than 130g specified for manufacturing shirts	35%
5212 1596	- - - - Organdi textile non empoideried imported by factory owners of table covers and agabani	35%
Note: refer to additional note 3 of this chapter		
5212 1597	- - - - Umbrellas textiles not weighing more than 100g/1sqm imported by owners of industrial establishment	35%
5212 1599	- - - - Other	71%
	- Weighing more than 200 g/m ² :	
	- - Unbleached:	
5212 2110	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%
	- - - Other:	
5212 2191	- - - - Of two or more layers for shoe manufacturing for industrial establishment	35%
5212 2199	- - - - Other	71%
	- - Bleached :	
5212 2210	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%
	- - - Other:	
5212 2291	- - - - Of two or more layers for shoe manufacturing for industrial establishment	35%
5212 2299	- - - - Other	71%
	- - Dyed :	
5212 2310	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%
	- - - Other:	
5212 2391	- - - - Of two or more layers for shoe manufacturing for industrial establishment	35%
5212 2399	- - - - Other	71%
	- - Of yarn of different colours	
5212 2410	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%

	- - - Other:	
5212 2491	- - - - of two or more layers for shoe manufacturing for industrial establishment	35%
5212 2499	- - - - Other	71%
	- - Printed	
5212 2510	- - - Textiles woven from wool and rubber thread (stretchable)	23.5%
	- - - Other:	
5212 2591	- - - - Of two or more layers for shoe manufacturing for industrial establishment	35%
5212 2599	- - - - Other	71%

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>53.01</u>	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK).		
5301 1000	- Flax, raw or retted		7%
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301 2100	- - Broken or scutched		7%
5301 2900	- - Other		7%
5301 3000	- Flax tow and waste		7%
<u>53.02</u>	TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK).		
5302 1000	- True hemp, raw or retted		29%
5302 9000	- Other		29%
<u>53.03</u>	JUTE AND OTHER TEXTILE BAST FIBERS (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBERS (INCLUDING YARN WASTE AND GARNETTED STOCK).		
5303 1000	- Jute and other textile bast fibers, raw or retted		7%
5303 9000	- Other		7%
<u>53.04</u>	SISAL AND OTHER TEXTILE FIBERS OF THE GENUS AGAVE, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBERS (INCLUDING YARN WASTE AND GARNETTED STOCK).		
	- Sisal and other textile fibres of the genus Agave, raw		
5304 1010	- - - Sisal fibers for use by industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001 ,and refer to additional note of this chapter		
5304 1090	- - - Other		7%
5304 9000	- Other		7%
<u>53.05</u>	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBERS, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBERS (INCLUDING YARN WASTE AND GARNETTED STOCK).		
	- Of coconut (coir):		
	- - Raw:		
5305 1110	- - - fibers For use by industry		1%
	Note: Exempted from unified tax according to decree 266 of 2001 , and refer to additional note of this chapter		
5305 1190	- - - Other		7%
5305 1900	- - Other		7%

	- Of abaca:	
5305 2100	- - Raw	7%
5305 2900	- - Other	7%
5305 9000	- Other	7%
	Note: Amendment of the system of 2002	
53.06	FLAX YARN.	
5306 1000	- Single	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5306 2000	- Multiple (folded) or cabled	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
53.07	YARN OF JUTE OR OTHER TEXTILE BAST FIBERS OF HEADING 53.03.	
	- Single	
	- - - Jute thread, single:	
5307 1011	- - - Raw (unbleached)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5307 1019	- - - Washed, bleached, dyed or otherwise processed	7%
5307 1090	- - - Other	7%
	- Multiple (folded) or cabled	
	- - - Yarn of jut, multiple (folded) or cabled	
5307 2011	- - - Raw	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5307 2019	- - - Washed, bleached, dyed or otherwise processed	7%
5307 2090	- - - Other	7%
53.08	YARN OF OTHER VEGETABLE TEXTILE FIBERS; PAPER YARN.	
	Note: subheading 5307.3000 is deleted due to amendment of H.S of 2002, and belongs to subheading 5308.9000	
	- Coir yarn	
5308 1010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , and refer to additional note of this chapter	
5308 1090	- - - Other	7%
5308 2000	- True hemp yarn	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other:	
5308 9010	- - - Ramie yarn	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5308 9020	- - - paper yarn:	7%
5308 9090	- - - Other	7%

53.09**WOVEN FABRICS OF FLAX.**

	-	Containing 85% or more by weight of flax:	
	- -	Unbleached or bleached	
5309 11 10	- - -	Stretchable fabric woven from linen and rubber yarn	23.5%
5309 11 90	- - -	Other	7%
	- -	Other:	
5309 19 10	- - -	Stretchable fabric woven from linen and rubber yarn	23.5%
5309 19 90	- - -	Other	7%
	-	Containing less than 85% by weight of flax:	
	- -	Unbleached or bleached :	
5309 21 10	- - -	Stretchable fabric woven from linen and rubber yarn	23.5%
5309 21 90	- - -	Other	7%
	- -	Other:	
5309 29 10	- - -	Stretchable fabric woven from linen and rubber yarn	23.5%
5309 29 90	- - -	Other	7%

53.10**WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBERS OF
HEADING 53.03.**

	-	Unbleached :	
	- - -	Jute:	
5310 10 11	- - - -	Stretchable woven fabric	23.5%
5310 10 12	- - - -	Unstretchable With 35 threads or less in a square of 5 cm per side	1.7%
5310 10 13	- - - -	Unstretchable With more than 35 threads in a square of 5 cm per side	1.7%
5310 10 20	- - -	Of the textiles of heading No. 5303	7%
	-	Other:	
5310 90 10	- - -	Stretchable woven fabrics	23.5%
5310 90 90	- - -	Other	7%

53.11**WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBERS; WOVEN
FABRICS OF PAPER YARN.**

5311 00 10	- - -	Stretchable knitted fabric	23.5%
	- - -	Other:	
5311 00 91	- - - -	Woven of hemp thread	7%
5311 00 92	- - - -	Woven of paper thread	7%
5311 00 93	- - - -	Woven of ramie thread	7%
5311 00 99	- - - -	Other	7%

CHAPTER 54

MAN-MADE FILAMENTS

NOTES

1. Throughout the Nomenclature, the term “man-made fibers” means staple fibers and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
 - (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates. The terms “synthetic” and “artificial”, used in relation to fibers, mean : synthetic : fibers as defined at (a); artificial : fibers as defined at (b). The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.
2. Headings 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

<u>5401</u>	SEWING THREADS OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE.		
	- Of synthetic filaments		
5401 10 10	- - - Not put up for retail sale		7%
5401 10 20	- - - Put up for retail sale		29%
	- Of artificial filaments		
5401 20 10	- - - Not put up for retail sale		7%
5401 20 20	- - - Put up for retail sale		29%
<u>54.02</u>	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX.		
5402 10 00	- High tenacity yarn of nylon or other polyamides		7%
5402 20 00	- High tenacity yarn of polyesters		7%
	- Textured yarn:		
5402 31 00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex		7%
5402 32 00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex		7%
5402 33 00	- - Of polyesters		7%
5402 39 00	- - Other		7%
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
	- - Of nylon or other polyamides :		
5402 41 10	- - - Not twisted		7%
5402 41 90	- - - Other		7%
	- - Of polyesters, partially oriented		
5402 42 10	- - - Not twisted		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
5402 42 90	- - - Other		7%
	- - Of polyesters, other :		
5402 43 10	- - - Not twisted		7%
5402 43 90	- - - Other		7%
	- - Other:		
5402 49 10	- - - Not twisted		7%
5402 49 90	- - - Other		7%
	- Other yarn, single, with a twist exceeding 50 turns per metre:		
5402 51 00	- - Of nylon or other polyamide		7%
5402 52 00	- - Of polyesters		7%

5402 5900	- - Other	7%
	- Other yarn, multiple (folded) or cabled:	
5402 6100	- - Of nylon or other polyamides	7%
5402 6200	- - Of polyesters	7%
5402 6900	- - Other	7%
<u>54.03</u>	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX.	
5403 1000	- High tenacity yarn of viscose rayon	7%
5403 2000	- Textured yarn	7%
	- Other yarn, single:	
5403 3100	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	7%
5403 3200	- - Of viscose rayon, with a twist exceeding 120 turns per meter	7%
5403 3300	- - Of cellulose acetate	7%
5403 3900	- - Other	7%
	- Other yarn, multiple (folded) or cabled:	
5403 4100	- - Of viscose rayon	7%
5403 4200	- - Of cellulose acetate	7%
5403 4900	- - Other	7%
<u>54.04</u>	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	
	- Monofilament	
5404 1010	- - - Gilt yarns measuring 25,000 meters or more per kg (of 400 decitex or less but not less 67 decitex)	1.7%
5404 1020	- - - Silvered yarns measuring 30,000 meters or more per kg (of 333 decitex or less but not less 67 decitex)	1.7%
	- - - Other:	
5404 1091	- - - Prepared for manufacturing tooth brushes imported by industrial establishment owners	7%
5404 1099	- - - Other	29%
	- Other:	
	- - - Plates	
5404 9011	- - - Gilt yarns measuring 25,000 meters or more per kg (less than 400 decitex or less but not less 67 decitex)	1.7%
5404 9012	- - - Silvered yarns measuring 30,000 meters or more per kg (less than 333 decitex or less but not less 67 decitex)	1.7%

5404 9013	- - - - Viscose strips prepared for manufacturing hats and woman bags only imported by industrial establishment owners	7%
5404 9019	- - - - Other	29%
	- - - Other:	
5404 9091	- - - - Viscose strips, prepared for manufacturing hats and woman bags onle for industrial establishment	7%
5404 9099	- - - - Other	29%
<u>54.05</u>	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	
	- - - Mono filament and strip	
5405 0011	- - - - Gilt yarns measuring 25,000 meters or more per kg (400 decitex or less but not less 67 decitex)	1.7%
5405 0012	- - - - Silvered yarns measuring 30,000 meters or more per kg (333 decitex or less but not less 67 decitex)	1.7%
5405 0019	- - - - Other	7%
5405 0090	- - - Other	7%
<u>54.06</u>	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE.	
5406 1000	- Synthetic filament yarn	29%
5406 2000	- Artificial filament yarn	29%
<u>54.07</u>	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04.	
	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	
5407 1010	- - - Imported by ganeral estabishment for textile industrial and it's firms	23.5%
5407 1020	- - - For ready made clothes	23.5%
5407 1030	- - - Raw fabrics and special fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 1090	- - - Other	47%
	- Woven fabrics obtained from strip or the like	
5407 2010	- - - Imported by ganeral estabishment for textile industrial and it's firms	23.5%
5407 2020	- - - For ready made clothes	23.5%
5407 2030	- - - Raw fabrics and special fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 2090	- - - Other	47%
	- Fabrics specified in Note 9 to Section XI	
5407 3010	- - - Imported by ganeral estabishment for textile industrial and it's firms	23.5%
5407 3020	- - - For ready made clothes	23.5%

5407 3030	- - - Raw fabrics and special fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 3090	- - - Other	47%
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
	- - Unbleached or bleached :	
5407 4110	- - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
	- - - Other of crepe	
5407 4121	- - - - For ready made clothes	23.5%
5407 4122	- - - - Raw fabrics and special fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 4129	- - - - Other	47%
	- - - Other:	
5407 4191	- - - - For ready made clothes	23.5%
5407 4192	- - - - Raw fabrics and special fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 4193	- - - - Other, weighing 50g/sqm or less	47%
5407 4194	- - - - Other, weighing more than 50g/sqm	47%
5407 4199	- - - - Other	47%
	- - Dyed	
5407 4210	- - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
	- - - Other, of crepe	
5407 4221	- - - - For ready made clothes	23.5%
5407 4222	- - - - Fabrics for neckties and umbrella imported by industrial establisment owners	23.5%
5407 4229	- - - - Other	47%
	- - - Other:	
5407 4291	- - - - For ready made clothes	23.5%
5407 4292	- - - - Raw fabrics and special fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 4293	- - - - Weighing 50 g/sqm or less	47%
5407 4294	- - - - Weighing more than 50g/sqm	47%
5407 4299	- - - - Other	47%
	- - Of yarns of different colours	
5407 4310	- - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
	- - - Other of crepe	
5407 4321	- - - - For ready made clothes	23.5%
5407 4322	- - - - Fabrics for neckties and umbrella imported by industrial establisment owners	23.5%
5407 4329	- - - - Other	47%

	- - - Other:	
5407 4391	- - - - For ready made clothes	23.5%
5407 4392	- - - - Fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 4393	- - - - Other, weighing 50g/sqm or less	47%
5407 4394	- - - - Other, weighing more than 50g/sqm	47%
5407 4399	- - - - Other	47%
	- - Printed	
5407 4410	- - - Imported by ganeral establishment for textile industrial and it's firms	23.5%
	- - - Crepe, ornamented or fancy	
5407 4421	- - - - For ready_made clothes	23.5%
5407 4422	- - - - Fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 4429.	- - - - Other	47%
	- - - Other of crepe	
5407 4431	- - - - For ready_made clothes	23.5%
5407 4432	- - - - Fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 4439	- - - - Other	47%
	- - - Other:	
5407 4491	- - - - For ready_made clothes	23.5%
5407 4492	- - - - Fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 4493	- - - - Other , weighing 50g/sqm or less	47%
5407 4494	- - - - Other , weighing more than 50g/sqm	47%
5407 4499	- - - - Other	47%
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
	- - Unbleached or bleached :	
5407 5110	- - - Imported by ganeral establishment for textile industrial and it's firms	23.5%
5407 5120	- - - For ready made clothes	23.5%
5407 5130	- - - Raw fabrics and special fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 5140	- - - Other, weighing 50g/sqm or less	47%
5407 5150	- - - Other, weighing more than 50g/sqm	47%
	- - Dyed	
5407 5210	- - - Imported by ganeral establishment for textile industrial and it's firms	23.5%
5407 5220	- - - For ready made clothes	23.5%
5407 5230	- - - Fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 5240	- - - Other, weighing 50g/sqm or less	47%
5407 5250	- - - Other, weighing more than 50g/sqm	47%

	- - Of yarns of different colours :	
5407 5310	- - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
5407 5320	- - - Other ,For ready_made clothes	23.5%
5407 5330	- - - Fabrics for neckties imported by industrial establishment owners	23.5%
5407 5340	- - - Other, weighing 50g/sqm or less	47%
5407 5350	- - - Other, weighing more than 50g/sqm	47%
	- - Printed	
5407 5410	- - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
5407 5420	- - - For ready_made clothes	23.5%
5407 5430	- - - Fabrics for neckties and umbrella imported by industrial establisment owners	23.5%
5407 5440	- - - Other, weighing 50g/sqm or less	47%
5407 5450	- - - Other, weighing more than 50g/sqm	47%
	- Other, woven fabrics, containing 85% or more by weight of polyester filaments	
	- - Containing 85% or more by weight of non-textured polyester filaments	
	- - - Weighing 50g/sqm or less	
5407 6111	- - - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
5407 6112	- - - - For ready_made clothes	23.5%
5407 6113	- - - - Raw fabrics and special fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 6114	- - - - Other , Raw, bleached or dyed	47%
5407 6115	- - - - Other printed , ornamented or fancy	47%
	- - - Other, weighing more than 50g/sqm	
5407 6121	- - - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
5407 6122	- - - - For ready_made clothes	23.5%
5407 6123	- - - - Raw fabrics and special fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 6124	- - - - Other , Raw, bleached or dyed	47%
5407 6125	- - - - Other printed , ornamented or fancy	47%
	- - Other:	
5407 6910	- - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
	- - - Other woven fabrics of creps	
5407 6921	- - - - For ready_made clothes	23.5%
5407 6922	- - - - Raw fabrics and special fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 6923	- - - - Other , Raw, bleached or dyed	47%
5407 6924	- - - - Other printed , ornamented or fancy	47%
	- - - Other, weighing 50g/sqm or less	
5407 6931	- - - - For ready_made clothes	23.5%
5407 6932	- - - - Raw fabrics and special fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 6933	- - - - Other , Raw, bleached or dyed	47%

5407 6934	- - - - Other, printed , ornamented or fancy	47%
	- - - Other, weighing more than 50g/sqm	
5407 6941	- - - - For ready_made clothes	23.5%
5407 6942	- - - - Raw fabrics and special fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 6943	- - - - Other , Raw, bleached or dyed	47%
5407 6944	- - - - Other printed , ornamented or fancy	47%
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
	- - Unbleached or bleached :	
5407 7110	- - - Imported by ganeral estabishment for textile industrial and it's firms	23.5%
	- - - Other, of Crepe	
5407 7121	- - - - For ready_made clothes	23.5%
5407 7122	- - - - Raw fabrics and special fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 7130	- - - Other, yarns of mono filament obtain of industrial vinyl resins	47%
	- - - Other:	
5407 7191	- - - - For ready_made clothes	23.5%
5407 7192	- - - - Fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 7193	- - - - Otherm weighing 50g/sqm or less	47%
5407 7194	- - - - Other, weighing more than 50g/sqm	47%
	- - Dyed	
5407 7210	- - - Imported by ganeral estabishment for textile industrial and it's firms	23.5%
	- - - Of Crepe	
5407 7221	- - - - For ready_made clothes	23.5%
5407 7222	- - - - Raw fabrics and special fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 7229	- - - - Other	47%
5407 7230	- - - Yarn of mono-filament obtained of industrial vinyl resins	47%
	- - - Other:	
5407 7291	- - - - For ready_made clothes	23.5%
5407 7292	- - - - Raw fabrics and special fabrics for necktiesand umbrellas imported by industrial establishment owners	23.5%
5407 7293	- - - - Other weighing 50g/sqm or less	47%
5407 7294	- - - - Other weighing more than 50g/sqm	47%
	- - Of yarns of different colours	
5407 7310	- - - Imported by ganeral estabishment for textile industrial and it's firms	23.5%

	- - - Other, of crape	
5407 7321	- - - - For ready_made clothes	23.5%
5407 7322	- - - - Raw fabrics and special fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 7330	- - - Yarns of monofilament obtained of industrial vinyl resins	47%
	- - - Other:	
5407 7391	- - - - For ready_made clothes	23.5%
5407 7392	- - - - Raw fabrics and special fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 7393	- - - - Other, weighing 50g/sqm or less	47%
5407 7394	- - - - Other, weighing more than 50g/sqm	47%
	- - Printed	
5407 7410	- - - Imported by general establishment for textile industrial and its firms	23.5%
5407 7420	- - - For ready_made clothes	23.5%
5407 7430	- - - Raw fabrics and special fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 7440	- - - Other of yarns of mono filament obtained of industrial vinyl resins	47%
	- - - Other ornamented or fancy	
5407 7451	- - - - Of crepe	47%
5407 7459	- - - - Other	47%
	- - - Other:	
5407 7491	- - - - For ready_made clothes, imported by industrial establishment owners	23.5%
5407 7492	- - - - Raw fabrics and special fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 7493	- - - - Other, weighing 50g/sqm or less	47%
5407 7494	- - - - Other, weighing more than 50g/sqm	47%
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
	- - Unbleached or bleached :	
5407 8110	- - - Imported by general establishment for textile industrial and its firms	23.5%
	- - - Other of Crepe	
5407 8121	- - - - For ready_made clothes	23.5%
5407 8122	- - - - Raw fabrics and special fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 8129	- - - - Other	47%
	- - - Other:	
5407 8191	- - - - For ready_made clothes	23.5%
5407 8192	- - - - Raw fabrics and special fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%

5407 8193	---- Other, weighing 50g/sqm or less	47%
5407 8194	---- Other, weighing more than 50g/sqm	47%
	-- Dyed	
5407 8210	--- Imported by ganeral estableshment for textile industrial and it's firms	23.5%
	--- Of Crepe	
5407 8221	---- For ready_made clothes	23.5%
5407 8222	---- Special textile for neckties imported by industrial entabshment owner	23.5%
5407 8229	---- Other	47%
	--- Other:	
5407 8291	---- For ready_made clothes	23.5%
5407 8292	---- Fabrics for neckties imported by industrial estabshmet owner	23.5%
5407 8293	---- Other, weighing 50g/sqm or less	47%
5407 8294	---- Other, weighing more than 50g/sqm	47%
	-- Of yarns of different colours	
5407 8310	--- Imported by ganeral estableshment for textile industrial and it's firms	23.5%
	--- Other of Crepe	
5407 8321	---- For ready_made clothes	23.5%
5407 8322	---- Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 8329	---- Other	47%
	--- Other:	
5407 8391	---- For ready_made clothes	23.5%
5407 8392	---- Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 8393	---- Other, weighing 50g/sqm or less	47%
5407 8394	---- Other, weighing more than 50g/sqm	47%
	-- Printed	
	--- Ornamented or fancy	
5407 8411	---- Imported by ganeral estableshment for textile industrial and it's firms	23.5%
5407 8412	---- For ready_made clothes	23.5%
5407 8413	---- Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 8414	---- Other , of crepe	47%
5407 8419	---- Other	47%
	--- Other:	
5407 8491	---- Imported by ganeral estableshment for textile industrial and it's firms	23.5%
5407 8492	---- For ready_made clothes	23.5%

5407 8493	---- Fabrics for neckties and umbrella imported by industrial establishment owners	23.5%
5407 8494	---- Other weighing 50g/sqm or less	47%
5407 8495	---- Other ,weighing more than 50g/sqm	47%
	- Other, woven fabrics:	
	- - Unbleached or bleached :	
	- - - Of crepe	
5407 9111	---- Imported by ganeral estabeshment for textile industrial and it's firms	23.5%
5407 9112	---- For ready_made clothes	23.5%
5407 9113	---- Raw fabrics and special fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 9119	---- Other	47%
	- - - Other:	
5407 9191	---- Imported by ganeral estabeshment for textile industrial and it's firms	23.5%
5407 9192	---- For ready_made clothes	23.5%
5407 9193	---- Raw fabrics and special fabrics for neckties and umbrellas imported by industrial establish ment owners	23.5%
5407 9194	---- Other ,weighing 50g/sqm or less	47%
5407 9195	---- Other ,weighing more than 50g/sqm	47%
	- - Dyed	
	- - - Of Crepe	
5407 9211	---- Imported by ganeral estabeshment for textile industrial and it's firms	23.5%
5407 9212	---- For ready_made clothes	23.5%
5407 9213	---- Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 9219	---- Other	47%
	- - - Other:	
5407 9291	---- Imported by ganeral estabeshment for textile industrial and it's firms	23.5%
5407 9292	---- For ready_made clothes	23.5%
5407 9293	---- Fabrics for neckties and umbrellas imported by industrial establish ment owners	23.5%
5407 9294	---- Other ,weighing 50g/sqm or less	47%
5407 9295	---- Other ,weighing more than 50g/sqm	47%
	- - Of yarns of different colours	
	- - - Of Crepe	
5407 9311	---- Imported by ganeral estabeshment for textile industrial and it's firms	23.5%
5407 9312	---- For ready_made clothes	23.5%
5407 9313	---- Fabrics for neckties and umbrella inported by industrial establishment owners	23.5%
5407 9319	---- Other	47%

	- - - Other:	
5407 9391	- - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
5407 9392	- - - For ready_made clothes	23.5%
5407 9393	- - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 9394	- - - Other ,weighing 50g/sqm or less	47%
5407 9395	- - - Other ,weighing more than 50g/sqm	47%
	- - Printed	
	- - - Ornamented or fancy	
5407 9411	- - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
5407 9412	- - - For ready_made clothes	23.5%
5407 9413	- - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 9414	- - - Of Crepe	47%
5407 9419	- - - Other	47%
	- - - Other:	
5407 9491	- - - Imported by ganeral estableshment for textile industrial and it's firms	23.5%
5407 9492	- - - For ready_made clothes	23.5%
5407 9493	- - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5407 9494	- - - Other, weighing 50g/sqm or less	47%
5407 9495	- - - Other ,, weighing more than 50g/sqm	47%
<u>54.08</u>	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05:	
	- Woven fabrics obtained from high tenacity yarn of viscose rayon	
5408 1010	- - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 1020	- - - Fabrics for neckties and umbrella inported by industrial establishment owners	23.5%
5408 1090	- - - Other	47%
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
	- - Unbleached or bleached :	
	- - - Of Crepe	
5408 2111	- - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 2112	- - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 2119	- - - Other	47%

	---	Other:	
5408 2191	----	For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 2192	----	Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 2193	----	Other, weighing 50g/sqm or less	47%
5408 2194	----	Other , weighing more than 50g/sqm	47%
	--	Dyed	
	---	Crepe	
5408 2211	----	For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 2212	----	Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 2219	----	Other	47%
	---	Other:	
5408 2291	----	For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 2292	----	Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 2293	----	Other, weighing 50g/sqm or less	47%
5408 2294	----	Other , weighing more than 50g/sqm	47%
	--	Of yarns of different colours	
	---	Crepe	
5408 2311	----	For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 2312	----	Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 2319	----	Other	47%
	---	Other:	
5408 2391	----	For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 2392	----	Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 2393	----	Other, weighing 50g/sqm or less	47%
5408 2394	----	Other , weighing more than 50g/sqm	47%
	--	Printed	
	---	Ornamented or fancy	
5408 2411	----	For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 2412	----	Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 2413	----	Other crepe	47%

5408 2419	- - - - Other	47%
	- - - Other:	
5408 2491	- - - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 2492	- - - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 2493	- - - - Other, weighing 50g/sqm or less	47%
5408 2494	- - - - Other , weighing more than 50g/sqm	47%
	- Other woven fabrics:	
	- - Unbleached or bleached :	
	- - - Of Crepe	
5408 3111	- - - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 3112	- - - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 3119	- - - - Other	47%
	- - - Other:	
5408 3191	- - - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 3192	- - - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 3193	- - - - Other , weighing 50g/sqm or less	47%
5408 3194	- - - - Other , weighing more than 50g/sqm	47%
	- - Dyed	
	- - - Crepe	
5408 3211	- - - - for ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 3212	- - - - fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 3219	- - - - Other	47%
	- - - Other:	
5408 3291	- - - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 3292	- - - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 3293	- - - - Other , weighing 50g/sqm or less	47%
5408 3294	- - - - Other , weighing more than 50g/sqm	47%
	- - Of yarns of different colours	
	- - - Crepe	
5408 3311	- - - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%

5408 33 12	- - - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 33 19	- - - - Other	47%
	- - - Other:	
5408 33 91	- - - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 33 92	- - - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 33 93	- - - - Other , weighing 50g/sqmor less	47%
5408 33 94	- - - - Other , weighing more than 50g/sqm	47%
	- - Printed	
	- - - Ornamented or fancy	
5408 34 11	- - - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 34 12	- - - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 34 13	- - - - Other, of crepe	47%
5408 34 19	- - - - Other	47%
	- - - Other:	
5408 34 91	- - - - For ready made clothes and the imports of general establishment of textile industry and it's firms	23.5%
5408 34 92	- - - - Fabrics for neckties and umbrellas imported by industrial establishment owners	23.5%
5408 34 93	- - - - Other , weighing 50g/sqm 50g or less	47%
5408 34 94	- - - - Other , weighing more than 50g/sqm	47%

CHAPTER 55

MAN-MADE STAPLE FIBRES

NOTES

1. Headings 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
 - (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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>55.01</u>	SYNTHETIC FILAMENT TOW.	
5501 1000	- Of nylon or other polyamides Note: Exempted from unified tax according to decree 266 of 2001	1%
5501 2000	- Of polyesters Note: Exempted from unified tax according to decree 266 of 2001	1%
5501 3000	- Acrylic or modacrylic Note: Exempted from unified tax according to decree 266 of 2001	1%
5501 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>55.02</u>		
5502 0000	ARTIFICIAL FILAMENT TOW Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>55.03</u>	SYNTHETIC STAPLE FIBERS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING. Note: Refer to additional note 3 of this chapter	
5503 1000	- Of nylon or other polyamides Note: Exempted from unified tax according to decree 266 of 2001	1%
5503 2000	- Of polyesters Note: Exempted from unified tax according to decree 266 of 2001	1%
5503 3000	- Acrylic or modacrylic Note: Exempted from unified tax according to decree 266 of 2001	1%
5503 4000	- Of polypropylene Note: Exempted from unified tax according to decree 266 of 2001	1%
5503 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>55.04</u>	ARTIFICIAL STAPLE FIBERS, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING. Note: Refer to additional note 3 of this chapter	
5504 1000	- Of viscose rayon Note: Exempted from unified tax according to decree 266 of 2001	1%
5504 9000	- Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>55.05</u>	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBERS.	
5505 1000	- Of synthetic fibers Note: Exempted from unified tax according to decree 266 of 2001	1%
5505 2000	- Of artificial fibers Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>55.06</u>	SYNTHETIC STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING. Note: Refer to additional note 3 of this chapter	
5506 1000	- Of nylon or other polyamides Note: Exempted from unified tax according to decree 266 of 2001	1%

5506 2000	- Of polyesters	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5506 3000	- Acrylic or modacrylic	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
5506 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
55.07		
5507 0000	ARTIFICIAL STAPLE FIBERS, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	1%
	Note: Exempted from unified tax according to decree 266 of 2001, and refer to additional note 3 of this chapter	
55.08		
	SEWING THREAD OF MAN-MADE STAPLE FIBERS, WHETHER OR NOT PUT UP FOR RETAIL SALE:	
	- Of synthetic staple fibers:	
	- - - Not put up for retail sale:	
5508 1011	- - - Plain, from numbers 4/2, 5/2 and 6/2, for use by industry	7%
5508 1019	- - - Other	20%
5508 1020	- - - Put up for retail sale	29%
	- Of artificial staple fibres :	
	- - - Not put up for retail sale:	
5508 2011	- - - Plain, from numbers 4/2, 5/2 and 6/2, for use by industry	7%
	Note: Refer to additional note 1+ 2 of this chapter	
5508 2019	- - - Other	20%
5508 2020	- - - Put up for retail sale	29%
55.09		
	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBERS, NOT PUT UP FOR RETAIL SALE:	
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
	- - Single yarn	
	- - - Plain:	
5509 1111	- - - From numbers 4/1 to 6/1, for use by industry	7%
	Note: Refer to additional note 1+ 2 of this chapter	
5509 1119	- - - Other	20%
5509 1190	- - - Other	20%
	- - Multiple (folded) or cabled yarn	
	- - - Plain:	
5509 1211	- - - From numbers 4/1 to 6/1, for use by industry	7%
	Note: Refer to additional note 1+ 2 of this chapter	
5509 1219	- - - Other	20%
5509 1290	- - - Other	20%
	- Containing 85% or more by weight of polyester staple fibres:	

	- - Single yarn	
	- - - Plain:	
5509 21 11	- - - - From numbers 4/1 to 6/1, for use by industry Note: Refer to additional note 1+ 2 of this chapter	7%
5509 21 19	- - - - Other	20%
5509 21 90	- - - Other	20%
	- - Multiple (folded) or cabled yarn	
	- - - Plain:	
5509 22 11	- - - - From numbers 4/1 to 6/1, for use by industry Note: Refer to additional note 1+ 2 of this chapter	7%
5509 22 19	- - - - Other	20%
5509 22 90	- - - Other	20%
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
	- - Single yarn	
	- - - Plain:	
5509 31 11	- - - - From numbers 4/1 to 6/1, for use by industry Note: Refer to additional note 1+ 2 of this chapter	7%
5509 31 19	- - - - Other	20%
5509 31 90	- - - Other	20%
	- - Multiple (folded) or cabled yarn	
	- - - Plain	
5509 32 11	- - - - From numbers 4/1 to 6/1, for use by industry Note: Refer to additional note 1+ 2 of this chapter	7%
5509 32 19	- - - - Other	20%
5509 32 90	- - - Other	20%
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:	
	- - Single yarn	
	- - - Plain:	
5509 41 11	- - - - From numbers 4/1 to 6/1, for use by industry Note: Refer to additional note 1+ 2 of this chapter	7%
5509 41 19	- - - - Other	20%
5509 41 90	- - - Other	20%
	- - Multiple (folded) or cabled yarn	
	- - - Plain:	
5509 42 11	- - - - From numbers 4/2 to 6/2, for use by industry Note: Refer to additional note 1+ 2 of this chapter	7%
5509 42 19	- - - - Other	20%
5509 42 90	- - - Other	20%
	- Other yarn, of polyester staple fibres:	

5509 5100	- - Mixed mainly or solely with artificial staple fibers	20%
	- - Mixed mainly or solely with wool or fine animal hair	
5509 5210	- - - With staple synthetic fibers percentage of 60% or less	20%
5509 5220	- - - With staple synthetic fibers percentage of more than 60% but less than 85%	20%
5509 5300	- - Mixed mainly or solely with cotton	20%
5509 5900	- - Other	20%
	- Other yarn, of acrylic or modacrylic staple fibres:	
	- - Mixed mainly or solely with wool or fine animal hair	
5509 6110	- - - With staple synthetics fibers percentage of 60% or less	20%
5509 6120	- - - With staple synthetics fibers percentage of more than 60% but less than 85%	20%
5509 6200	- - Mixed mainly or solely with cotton	20%
5509 6900	- - Other	20%
	- Other yarn:	
	- - Mixed mainly or solely with wool or fine animal hair	
5509 9110	- - - With staple synthetic fibers percentage of 60% or less	20%
5509 9120	- - - With staple synthetic fibers percentage of more than 60% but less than 85%	20%
5509 9200	- - Mixed mainly or solely with cotton	20%
5509 9900	- - Other	20%

55.10

YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBERS, NOT PUT UP FOR RETAIL SALE.

	- Containing 85% or more by weight of artificial staple fibres:	
	- - Single yarn	
	- - - Plain:	
5510 1111	- - - - From numbers 4/1 to 6/1, for use in industry	7%
	Note: Refer to additional note 1+ 2 of this chapter	
5510 1119	- - - - Other	20%
5510 1190	- - - Other	20%
	- - Multiple (folded) or cabled yarn	
	- - - Plain:	
5510 1211	- - - - From numbers 4/2 to 6/2, for use in industry	7%
	Note: Refer to additional note 1 + 2 of this chapter	
5510 1219	- - - - Other	20%
5510 1290	- - - Other	20%
	- Other yarn, mixed mainly or solely with wool or fine animal hair	
5510 2010	- - - With staple synthetic artificial fibers percentage of 60% or less	20%
5510 2020	- - - With staple synthetic artificial fibers percentage of more than 60% but less than 85%	20%

5510 3000	- Other yarn, mixed mainly or solely with cotton	20%
5510 9000	- Other yarn	20%
<u>5511</u>	YARNS (OTHER THAN SEWING THREAD) Of MAN-MADE STAPLE FIBERS, PUT UP FOR RETAIL SALE.	
5511 1000	- Of synthetic staple fibers, containing 85% or more by weight of such fibers	29%
5511 2000	- Of synthetic staple fibers, containing less than 85% by weight of such fibers	29%
5511 3000	- Of artificial staple fibers	29%
<u>5512</u>	WOVEN FABRICS OF SYNTHETIC STAPLE FIBERS, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBERS.	
	- Containing 85% or more by weight of polyester staple fibres:	
	- - Unbleached or bleached	
5512 1110	- - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5512 1120	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5512 1130	- - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5512 1190	- - - Other	47%
	- - Other:	
	- - - 1m ² weighing 150g and more	
5512 1911	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5512 1912	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5512 1913	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5512 1914	- - - - Textile impregnated with elastic cellulose materials impregnation the not obvious to more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
	- - - Weighing 75g /sqm and less than 150g/sqm	
5512 1921	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5512 1922	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5512 1923	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5512 1924	- - - - Undyed	47%
5512 1925	- - - - Other printed , ornamented or fancy	47%
	- - - Weighing less than 75g/sqm	

5512 1931	- - - - For ready _made clothes and umbrellas industry	23.5%
5512 1932	- - - - Fabrics for neckties imported by industrial establishment owner	23.5%
5512 1933	- - - - Other dyed	47%
5512 1934	- - - - Other printed , ornamented or fancy	47%
	- - - - Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
	- - - - Unbleached or bleached :	
5512 2110	- - - For ready _made clothes and umbrellas industry	23.5%
5512 2120	- - - Fabrics for neckties imported by industrial establishment owner	23.5%
5512 2130	- - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5512 2190	- - - Other	47%
	- - - Other:	
	- - - Weighing 150/sqm or more:	
5512 2911	- - - - For ready _made clothes industry	23.5%
5512 2912	- - - - Fabrics for making ties imported by industrial establishment owner	23.5%
5512 2913	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5512 2914	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5512 2919	- - - - Other	47%
	- - - - Weighing 75g /sqm and less than 150g/sqm	
5512 2921	- - - - For ready _made clothes industry	23.5%
5512 2922	- - - - Fabrics for ties and umbrellas imported by industrial establishment owners	23.5%
5512 2923	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5512 2924	- - - - Undyed	47%
5512 2925	- - - - Other printed , ornamented or fancy	47%
	- - - - Weighing less than 75g/sqm	
5512 2931	- - - - For ready _made clothes industry	23.5%
5512 2932	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5512 2933	- - - - Undyed	47%
5512 2934	- - - - Other printed , ornamented or fancy	47%
	- - - - Other:	
	- - - - Unbleached or bleached :	
5512 9110	- - - For ready _made clothes industry	23.5%

5512 9120	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5512 9130	- - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5512 9190	- - - Other	47%
	- - Other:	
	- - - Weighing 150/sqm or more:	
5512 9911	- - - - For ready _made clothes industry	23.5%
5512 9912	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5512 9913	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5512 9914	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5512 9919	- - - - Other	47%
	- - - Weighing 75g /sqm and less than 150g/sqm	
5512 9921	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5512 9922	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5512 9923	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5512 9924	- - - - Other, Dyed	47%
5512 9925	- - - - Other printed , ornamented or fancy	47%
	- - - Weighing less than 75g/sqm	
5512 9931	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5512 9932	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5512 9933	- - - - Other dyed	47%
5512 9934	- - - - Other printed , ornamented or fancy	47%
55.13	WOVEN FABRICS OF SYNTHETIC STAPLE FIBERS, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBERS, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m²	
	- Unbleached or bleached :	
	- - Of polyester staple fibres, plain weave	
	- - - Weighing 150g / sqm or more	
5513 1111	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%

5513 1112	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 1113	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5513 1119	---- Other	47%
	--- 1 sqm is Weighing less than 150 g but not less than 75 g	
5513 1121	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1122	---- Fabrics for making neckties imported by industrial establishment owner	23.5%
5513 1129	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5513 1131	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1132	---- Fabrics for neckties imported by industrial establishment owner	23.5%
5513 1139	---- Other	47%
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
	--- weighing 150g/sqm or more	
5513 1211	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1212	---- Fabrics for making neckties imported by industrial establishment owner	23.5%
5513 1219	---- Other	47%
	--- 1 sqm is Weighing less than 150 g but not less than 75 g	
5513 1221.	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1222.	---- Fabrics for making neckties imported by industrial establishment owner	23.5%
5513 1229.	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5513 1231	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1232	---- Fabrics for making neckties imported by industrial establishment owner	23.5%
5513 1239	---- Other	47%
	-- Other woven fabrics of polyester staple fibres	
	--- Weighing 150g / sqm or more	
5513 1311	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1312	---- Fabrics for making ties imported by industrial establishment owner	23.5%
5513 1319	---- Other	47%
	--- 1 sqm is Weighing less than 150 g but not less than 75 g	
5513 1321	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%

5513 1322	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 1329	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 1331	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1332	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 1339	- - - - Other	47%
	- - Other woven fabrics	
	- - - Weighing 150g / sqm or more	
5513 1911	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1912	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 1913	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5513 1919	- - - - Other	47%
	- - - 1 sqm is Weighing less than 150 g but not less than 75 g	
5513 1921	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1922	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 1923	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5513 1929	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 1931	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 1932	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 1939	- - - - Other	47%
	- Dyed:	
	- - Of polyester staple fibres, plain weave	
	- - - weighing 150g/sqm and more but less than 170g / sqm	
5513 2111	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2112	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2113	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%

5513 2119	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5513 2121	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2122	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2129	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 2131	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2132	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2139	- - - - Other	47%
	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
	- - - weighing 150g/sqm and more but less than 170g / sqm	
5513 2211	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2212	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2219	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5513 2221	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2222	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2229	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 2231	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2232	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2239	- - - - Other	47%
	- - Other woven fabrics of polyester staple fibres	
	- - - weighing 150g/sqm and more but less than 170g / sqm	
5513 2311	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2312	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2319	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5513 2321	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%

5513 2322	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2329	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 2331	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2332	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2339	- - - - Other	47%
	- - Other woven fabrics :	
	- - - weighing 150g/sqm and more but less than 170g / sqm	
5513 2911	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2912	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2913	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5513 2919	- - - - Other	47%
	- - - Weighing more than 75 g but not more than 150 g	
5513 2921	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2922	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2923	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5513 2929	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 2931	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 2932	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 2939	- - - - Other	47%
	- Of yarns of different colours:	
	- - Of polyester staple fibres, plain weave	
	- - - weighing 150g/sqm and more but less than 170g / sqm	
5513 3111	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3112	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3113	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%

5513 3119	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5513 3121	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3122	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3129	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 3131	- - - - for Ready-made clothes	23.5%
5513 3132	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3139	- - - - Other	47%
	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
	- - - weighing 150g/sqm and more but less than 170g / sqm	
5513 3211	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3212	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3219	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5513 3221	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3222	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3229	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 3231	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3232	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3239	- - - - Other	47%
	- - Other woven fabrics of polyester staple fibres	
	- - - weighing 150g/sqm and more but less than 170g / sqm	
5513 3311	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3312	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3319	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5513 3321	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3322	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%

5513 3329	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 3331	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3332	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3339	- - - - Other	47%
	- - Other woven fabrics :	
	- - - weighing 150g/sqm and more but less than 170g / sqm	
5513 3911	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3912	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3913	- - - - Textile impregnated with elastic cellules materials impregnation not obvious to the more eye (aport from colour changing) prepared for shirt filling and shoes making	23.5%
5513 3919.	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5513 3921.	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3922.	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3923.	- - - - Textile impregnated with elastic cellules materials impregnation not obvious to the more eye (aport from colour changing) prepared for shirt filling and shoes making	23.5%
5513 3929.	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5513 3931.	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 3932.	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 3939.	- - - - Other	47%
	- Printed	
	- - Of polyester staple fibres, plain weave	
	- - - weighing 150g/sqm and more but less than 170g / sqm	
5513 4111.	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4112.	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4113.	- - - - Textile impregnated with elastic cellules materials impregnation not obvious to the more eye (aport from colour changing) prepared for shirt filling and shoes making	23.5%
5513 4119.	- - - - Other	47%

	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5513 4121	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4122	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4123	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5513 4129	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5513 4131	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4132	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4139	---- Other	47%
	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
	--- weighing 150g/sqm and more but less than 170g / sqm	
5513 4211	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4212	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4219.	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5513 4221.	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4222.	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4229.	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5513 4231.	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4232.	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4239.	---- Other	47%
	-- Other woven fabrics of polyester staple fibres	
	--- weighing 150g/sqm and more but less than 170g / sqm	
5513 4311.	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4312.	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4319.	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g including decorated or fancy	

5513 4321.	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4322.	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4329.	---- Other	47%
	--- 1 sqm is Weighing less than 75 g including decorated or fancy	
5513 4331.	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4332.	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4339.	---- Other	47%
	-- Other woven fabrics :	
	--- weighing 150g/sqm and more but less than 170g / sqm	
5513 4911.	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4912.	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4913.	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5513 4919.	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g including ornamented or fancy	
5513 4921.	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4922.	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4923.	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5513 4929.	---- Other	47%
5513 4930.	--- 1 sqm is Weighing less than 75 g including ornamented or fancy	23.5%
5513 4931.	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5513 4932.	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5513 4939.	---- Other	47%

55.14

WOVEN FABRICS OF SYNTHETIC STAPLE FIBERS, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBERS, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 G/SQM:

- Unbleached or bleached :
- Of polyester staple fibres, plain weave

5514 1110	- - - For ready-made clothes industry	23.5%
5514 1120	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 1190	- - - Other	47%
	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
5514 1210	- - - For ready-made clothes industry	23.5%
5514 1220	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 1290	- - - Other	47%
	- - Other woven fabrics of polyester staple fibres	
5514 1310	- - - For ready-made clothes industry	23.5%
5514 1320	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 1390	- - - Other	47%
	- - Other woven fabrics :	
5514 1910	- - - For ready-made clothes industry	23.5%
5514 1920	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 1990	- - - Other	47%
	- Dyed:	
	- - Of polyester staple fibres, plain weave	
5514 2110	- - - For ready-made clothes industry	23.5%
5514 2120	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 2190	- - - Other	47%
	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
5514 2210	- - - For ready-made clothes industry	23.5%
5514 2220	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 2290	- - - Other	47%
	- - Other woven fabrics of polyester staple fibres	
5514 2310	- - - For ready-made clothes industry	23.5%
5514 2320	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 2330	- - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5514 2390	- - - Other	47%
	- - Other woven fabrics :	
5514 2910	- - - For ready-made clothes industry	23.5%

5514 2920	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 2930	- - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5514 2990	- - - Other	47%
	- Of yarns of different colours:	
	- - Of polyester staple fibres, plain weave	
5514 3110	- - - For ready-made clothes industry	23.5%
5514 3120	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 3190	- - - Other	47%
	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
5514 3210	- - - For ready-made clothes industry	23.5%
5514 3220	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 3290	- - - Other	47%
	- - Other woven fabrics of polyester staple fibres	
5514 3310	- - - For ready-made clothes industry	23.5%
5514 3320	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 3330	- - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5514 3390	- - - Other	47%
	- - Other woven fabrics :	
5514 3910	- - - For ready-made clothes industry	23.5%
5514 3920	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 3930	- - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5514 3990	- - - Other	47%
	- Printed	
	- - Of polyester staple fibres, plain weave	
5514 4110	- - - For ready-made clothes industry	23.5%
5514 4120	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 4190	- - - Other	47%
	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
5514 4210	- - - For ready-made clothes industry	23.5%

5514 4220	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 4290	- - - Other	47%
	- - Other woven fabrics of polyester staple fibres	
5514 4310	- - - For ready-made clothes industry	23.5%
5514 4320	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 4330	- - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5514 4390	- - - Other	47%
	- - Other woven fabrics :	
5514 4910	- - - For ready-made clothes industry	23.5%
5514 4920	- - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5514 4930	- - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5514 4990	- - - Other	47%
<u>55.15</u>	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBERS:	
	- Of polyester staple fibres:	
	- - Mixed mainly or solely with viscose rayon staple fibres	
	- - - Weighing 150/sqm or more:	
5515 1111	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1112	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1113	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5515 1119	- - - - Other	47%
	- - - weighing 150g/sqm and more but less than 150g / sqm	
5515 1121	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1122	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1123	- - - - Other , Raw, bleached or dyed	47%
5515 1124	- - - - Other printed , ornamented or fancy	47%
	- - - 1sqm is weighing less than 75g	
5515 1131	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%

5515 1132	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1133	---- Other , Raw, bleached or dyed	47%
5515 1134	---- Other printed , ornamented or fancy	47%
	-- Mixed mainly or solely with man-made filaments	
	--- 1sqm is weighing 50g or more	
5515 1211	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1212	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1213	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5515 1214	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5515 1219	---- Other	47%
	--- weighing 75g/sqm and more but less than 170g / sqm	
5515 1221	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1222	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1223	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5515 1224	---- Other , Raw, bleached or dyed	47%
5515 1225	---- Other printed , ornamented or fancy	47%
	--- Weighing less than 75g/sqm	
5515 1231	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1232	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1233	---- Other , Raw, bleached or dyed	47%
5515 1234	---- Other printed , ornamented or fancy	47%
	-- Mixed mainly or solely with wool or fine animal hair	
	--- Weighing 150/sqm or more:	
5515 1311	---- "Prato" fabrics	23.5%
	Note: refer to additional note 4 of this chapter	
5515 1312	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1313	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1319	---- Other	47%

	--- Weighing 75g /sqm and less than 150g/sqm	
5515 1321	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1322	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1323	---- Other , Raw, bleached or dyed	47%
5515 1324	---- Other printed , ornamented or fancy	47%
	--- Weighing less than 75g/sqm	
5515 1331	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1332	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1333	---- Other , Raw, bleached or dyed	47%
5515 1334	---- Other , dyed , ornamented or fancy	47%
	-- Other:	
5515 1910	--- Fabrics woven from polyester staple fiber and rubber thread	47%
	--- Other woven fabrics, 1sqm is weighing more than 150g	
5515 1921	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1922	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1923	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5515 1929	---- Other	47%
	--- Other woven fabrics , 1 sqm is weighing more than 75g and less than 150g	
5515 1931	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1932	---- Fabrics for making ties imported by industrial establishment owner	23.5%
5515 1933	---- Other , Raw, bleached or dyed	47%
5515 1934	---- Other printed , ornamented or fancy	47%
	--- Other woven fabrics , 1 sqm is weighing less than 75g	
5515 1941	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 1942	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 1943	---- Other , Raw, bleached or dyed	47%
5515 1944	---- Other printed , ornamented or fancy	47%
	- Of acrylic and modacrylic staple fibres:	
	-- Mixed mainly or solely with man-made filaments	
	--- 1sqm is weighing more than 150g	

5515 2111	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 2112	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 2113	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5515 2114	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5515 2119	---- Other	47%
	--- Other woven fabrics , 1 sqm is weighing more than 75g and less than 150g	
5515 2121	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 2122	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 2123	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5515 2124	---- Other , Raw, bleached or dyed	47%
5515 2125	---- Other printed , ornamented or fancy	47%
	--- Other woven fabrics 1sqm is weighing less than 75g	
5515 2131	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 2132	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 2133	---- Other , Raw, bleached or dyed	47%
5515 2134	---- Other printed , ornamented or fancy	47%
	-- Mixed mainly or solely with wool or fine animal hair	
	--- Weighing 150/sqm or more:	
5515 2211	---- "Prato" fabrics	23.5%
5515 2212	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 2213	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 2219	---- Other	47%
	--- Other woven fabrics , 1 sqm is weighing more than 75g and less than 150g	
5515 2221	---- Unbleached, bleached or dyed	23.5%
5515 2222	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 2223	---- Other , Raw, bleached or dyed	47%
5515 2224	---- Other printed , ornamented or fancy	47%
	--- Weighing less than 75g/sqm	

5515 2231	<ul style="list-style-type: none"> ---- For ready-made clothes and imports of general establishment for textile industry and its firms ---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment 	23.5%
5515 2233	<ul style="list-style-type: none"> ---- Other , Raw, bleached or dyed 	47%
5515 2234	<ul style="list-style-type: none"> ---- Other printed , ornamented or fancy -- Other: 	47%
5515 2910	<ul style="list-style-type: none"> --- Fabrics woven fro macrylic fibers or acrylic material and rubber thread --- Other woven fabrics weighing 150g /sqm or more 	47%
5515 2921	<ul style="list-style-type: none"> ---- For ready-made clothes and imports of general establishment for textile industry and its firms 	23.5%
5515 2922	<ul style="list-style-type: none"> ---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment 	23.5%
5515 2923	<ul style="list-style-type: none"> ---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment 	23.5%
5515 2929	<ul style="list-style-type: none"> ---- Other --- Other woven fabrics weighing more than 150g /sqm and less 150g/sqm 	47%
5515 2931	<ul style="list-style-type: none"> ---- For ready-made clothes and imports of general establishment for textile industry and its firms 	23.5%
5515 2932	<ul style="list-style-type: none"> ---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment 	23.5%
5515 2933	<ul style="list-style-type: none"> ---- Other , Raw, bleached or dyed 	47%
5515 2934	<ul style="list-style-type: none"> ---- Other printed , ornamented or fancy --- Other woven fabrics weighing less than 75g /sqm 	47%
5515 2941	<ul style="list-style-type: none"> ---- For ready-made clothes and imports of general establishment for textile industry and its firms 	23.5%
5515 2942	<ul style="list-style-type: none"> ---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment 	23.5%
5515 2943	<ul style="list-style-type: none"> ---- Other , Raw, bleached or dyed 	47%
5515 2944	<ul style="list-style-type: none"> ---- Other printed , ornamented or fancy - Other woven fabrics : -- Mixed mainly or solely with man-made filaments --- Weighing 150/sqm or more: 	47%
5515 9111	<ul style="list-style-type: none"> ---- For ready-made clothes and imports of general establishment for textile industry and its firms 	23.5%
5515 9112	<ul style="list-style-type: none"> ---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment 	23.5%
5515 9113	<ul style="list-style-type: none"> ---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry 	23.5%
5515 9114	<ul style="list-style-type: none"> ---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (aport from colour changing) prepared for shirt filling and shoes making 	23.5%

5515 9119	---- Other	47%
	--- Weighing 75g /sqm and less than 150g/sqm	
5515 9121	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 9122	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 9123	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5515 9124	---- Other , Raw, bleached or dyed	47%
5515 9125	---- Other printed , ornamented or fancy	47%
	--- Weighing less than 75g/sqm	
5515 9131	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 9132	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 9133	---- Other , Raw, bleached or dyed	47%
5515 9134	---- Other printed , ornamented or fancy	47%
	-- Mixed mainly or solely with wool or fine animal hair	
	--- Weighing 150/sqm or more:	
5515 9211	---- Woven fabrics of prato("Prato" fabrics)	23.5%
	Note: refer to additional note 4 of this chapter	
5515 9212	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 9213	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 9219	---- Other	47%
	--- weighing 75g/sqm and more but less than 150g / sqm	
5515 9221	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 9222	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 9223	---- Other , Raw, bleached or dyed	47%
5515 9224	---- Other printed , ornamented or fancy	47%
	--- Weighing less than 75g/sqm	
5515 9231	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 9232	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 9233	---- Other , Raw, bleached or dyed	47%
5515 9234	---- Other printed , ornamented or fancy	47%

	- - Other:	
	- - - Other woven fabrics weighing 150g /sqm or more	
5515 9911	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 9912	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 9913	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5515 9919	- - - - Other	47%
	- - - weighing 75g/sqm or more but less than 170g / sqm	
5515 9921	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 9922	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 9923	- - - - Other , Raw, bleached or dyed	47%
5515 9924	- - - - Other printed , ornamented or fancy	47%
	- - - Other woven fabrics weighing less than 75g /sqm	
5515 9931	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5515 9932	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5515 9933	- - - - Other , Raw, bleached or dyed	47%
5515 9934	- - - - Other printed , ornamented or fancy	47%
<u>55.16</u>	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBERS:	
	- Containing 85% or more by weight of artificial staple fibres:	
	- - Unbleached or bleached :	
	- - - 1sqm is weighing 150g or more	
5516 1111	- - - - For ready-made clothes industry	23.5%
5516 1112	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1113	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 1114	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 1119	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g and less than 150 g	
5516 1121	- - - - For ready-made clothes industry	23.5%
5516 1122	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1123	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%

5516 1129	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5516 1131	- - - - For ready-made clothes industry	23.5%
5516 1132	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1139	- - - - Other	47%
	- - Dyed	
	- - - Weighing 150/sqm or more:	
5516 1211	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 1212	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1213	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 1214	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 1219	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 1221	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 1222	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1223	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 1229	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5516 1231	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 1232	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1239	- - - - Other	47%
	- - Of yarns of different colours:	
	- - - Weighing 150/sqm or more:	
5516 1311	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 1312	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1313	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%

5516 1314	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 1319	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 1321	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 1322	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1323	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 1329	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5516 1331	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 1332	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1339	---- Other	47%
	-- Printed	
	--- Weighing 150/sqm or more:	
5516 1411	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 1412	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1413	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 1414	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 1419	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 1421	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 1422	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1423	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 1429	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5516 1431	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%

5516 1432	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 1439	- - - - Other	47%
	- - - - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
	- - - - Unbleached or bleached :	
	- - - - 1sqm is weighing 150g or more	
5516 2111	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2112	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2113	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 2114	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 2119	- - - - Other	47%
	- - - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 2121	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2122	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2123	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 2129	- - - - Other	47%
	- - - - 1 sqm is Weighing less than 75 g	
5516 2131	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2132	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2139	- - - - Other	47%
	- - - - Dyed	
	- - - - Weighing 150/sqm or more:	
5516 2211	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2212	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2213	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 2214	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 2219	- - - - Other	47%

	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 2221	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2222	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2223	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 2229	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5516 2231	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2232	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2239	---- Other	47%
	-- Of yarns of different colours	
	--- Weighing 150/sqm or more:	
5516 2311	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2312	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2313	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 2314	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 2319	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 2321	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2322	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2323	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 2329	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5516 2331	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2332	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2339	---- Other	47%
	-- Printed	
	--- Weighing 150/sqm or more:	
5516 2411	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2412	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%

5516 2413	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 2414.	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 2419	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g including ornamented or fancy	
5516 2421	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2422	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2423	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 2429	---- Other	47%
	--- 1 sqm is Weighing less than 75 g including ornamented or fancy	
5516 2431	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 2432	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 2439	---- Other	47%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
	-- Unbleached or bleached :	
	--- Weighing 150/sqm or more:	
5516 3111	---- Woven fabrics (Prato) for manufacturing ready-made clothes	23.5%
	Note: Refer to additional note 4 of this chapter	
5516 3113	---- other , For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3114	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3119	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 3121	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3122	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3129	---- Other	47%
	--- Weighing less than 75g/sqm	
5516 3131	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3132	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%

5516 3139	---- Other	47%
	-- Dyed	
	--- Weighing 150/sqm or more:	
5516 3211	---- Woven fabrics of Prato("Prato" fabrics)	23.5%
	Note: Refer to additional note 4 of this chapter	
5516 3212	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3213	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3219	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 3221	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3222	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3229	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5516 3231	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3232	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3239	---- Other	47%
	-- Of yarns of different colours:	
	--- Weighing 150/sqm or more:	
5516 3311	---- Woven fabrics (Prato)	23.5%
	Note: Refer to additional note 4 of this chapter	
5516 3312	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3313	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3314	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 3319	---- Other	47%
	--- 1 sqm is Weighing less than 75 g but not more than 150 g	
5516 3321	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3322	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3329	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5516 3331	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%

5516 3332	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3339	---- Other	47%
	- - Printed	
	--- Weighing 150/sqm or more:	
5516 3411	---- Woven fabrics (Prato)	23.5%
	Note: Refer to additional note 4 of this chapter	
5516 3412	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3413	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3414	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 3419	---- Other including ornamented or fancy	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150g including ornamented or fancy	
5516 3421	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3422	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3429	---- Other	47%
	--- 1 sqm is Weighing less than 75 g including ornamented or fancy	
5516 3431	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 3432	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 3439	---- Other	47%
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
	- - Unbleached or bleached :	
	--- Weighing 150/sqm or more:	
5516 4111	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4112	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4113	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 4114	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 4119	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 4121	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%

5516 4122	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4123	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 4129	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5516 4131	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4132	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4139	- - - - Other	47%
	- - Dyed	
	- - - Weighing 150/sqm or more:	
5516 4211	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4212	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4213	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 4214	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 4219	- - - - Other	47%
	- - - 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 4221	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4222	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4223	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 4229	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g	
5516 4231	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4232	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4239	- - - - Other	47%
	- - Of yarns of different colours:	
	- - - Weighing 150/sqm or more:	
5516 4311	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%

5516 4312	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4313	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 4314	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 4319	---- Other	47%
	--- 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 4321	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4322	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4323	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 4329	---- Other	47%
	--- 1 sqm is Weighing less than 75 g	
5516 4331	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4332	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4339	---- Other	47%
	-- Printed	
	--- Weighing 150/sqm or more:	
5516 4411	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4412	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4413	---- Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 4414	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 4419	---- Other	47%
5516 4420	--- 1 sqm is Weighing more than 75 g but not more than 150g including ornamented or fancy	23.5%
5516 4421	---- For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4422	---- Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4423	---- Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%

5516 4429	- - - - Other	47%
	- - - 1 sqm is Weighing less than 75 g including decorated or fancy	
5516 4431	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 4432	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 4439	- - - - Other	47%
	- - Other:	
	- - Unbleached or bleached :	
	- - - Weighing 150/sqm or more:	
5516 9111	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9112	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9113	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 9119	- - - - Other	47%
	- - - Other woven fabrics, 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 9121	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9122	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9123	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 9129	- - - - Other	47%
	- - - Other woven fabrics, Weighing less than 75 g	
5516 9131	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9132	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9139	- - - - Other	47%
	- - Dyed:	
	- - - Other woven fabrics, Weighing 150g/sqm or more	
5516 9211	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9212	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9213	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 9214	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%

5516 9219	- - - - Other	47%
	- - - Other woven fabrics, 1 sqm is Weighing more than 75 g and less than 150 g	
5516 9221	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9222	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9223	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 9229	- - - - Other	47%
	- - - Other woven fabrics ,1 sqm is Weighing less than 75 g	
5516 9231	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9232	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9239	- - - - Other	47%
	- - Of yarns of different colours:	
	- - - Other woven fabrics, Weighing 150g/sqm or more	
5516 9311	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9312	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9313	- - - - Other	47%
5516 9314	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 9314	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
	- - - Other woven fabrics , 1 sqm is Weighing more than 75 g but not more than 150 g	
5516 9321	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9322	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9323	- - - - Textile impregnated with elastic cellulose materials impregnation not obvious to the more eye (apart from colour changing) prepared for shirt filling and shoes making	23.5%
5516 9329	- - - - Other	47%
5516 9330	- - - Other woven fabrics , 1 sqm is Weighing less than 75 g	23.5%
5516 9331	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9332	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%

5516 9339	- - - - Other	47%
	- - Printed	
	- - - Other woven fabrics, Weighing 150g/sqm or more	
5516 9411	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9412	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9413	- - - - Consisting of two or more layers adhesively-jointed by rubber of kinds prepared for shoe industry, imported by the owner of an industrial establishment	23.5%
5516 9419	- - - - Other	47%
	- - - Other woven fabrics , 1 sqm is Weighing more than 75 g but not more than 150 g including decorated or fancy	
5516 9421	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9422	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9429	- - - - Other	47%
	- - - other woven fabrics , 1 sqm is Weighing less than 75 g including ornamented or fancy	
5516 9431	- - - - For ready-made clothes and imports of general establishment for textile industry and its firms	23.5%
5516 9432	- - - - Fabrics for making of umbrellas and ties imported by owners of industrial establishment	23.5%
5516 9439	- - - - Other	47%

CHAPTER 56

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

NOTES

1. This Chapter does not cover:

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33. soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05. fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or

(e) Metal foil on a backing of felt or nonwovens (Section XV).

2. The term 'felt' includes needleloom felt and fabrics consisting of a web of textile fibers the cohesion of which has been enhanced by a stitch-bonding process using fibers from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular). Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602 and 5603 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 5604 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

56.01**WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF;
TEXTILE FIBERS, NOT EXCEEDING 5 MM IN LENGTH (FLOCK),
TEXTILE DUST AND MILL NEPS.**

5601 1000 29%	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	
	- Wadding; other articles of wadding:	
	- - Of cotton	
5601 2110	- - - Flock for manufacturing medical or domestic gloves for industrial establishment	7%
5601 2120	- - - Textile wadding for manufacturing sanitary towels and napkins	7%
5601 2130	- - - unwoven wadding for manufacturing sanitary towels and napkins	7%
5601 2190	- - - Other	29%
	- - Of man-made fibers	
5601 2210	- - - wadding of fibre ployesters for industrial establishment	7%
5601 2220	- - - Textile wadding for manufacturing sanitary towels and napkins	7%
5601 2230	- - - unwoven wadding for manufacturing sanitary towels and napkins	7%
5601 2290	- - - Other	29%
	- - Other:	
5601 2910	- - - Flock for manufacturing medical or domestic gloues for industrial establishment	7%
5601 2920	- - - Textile wadding for manufacturing sanitory towls and napkins	7%
5601 2930	- - - unwoven wadding for manufacturing sanitory towels and napkins	7%
5601 2990	- - - Other	29%
	- Textile flock and dust and mill neps:	
5601 3010	- - - Fibers	29%
5601 3020	- - - Neps(fiberball) and dust	29%

56.02**FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR
LAMINATED.**

	- Needleloom felt and stitch-bonded fibre fabrics	
	- - - Impregnated or coated with oil or rubber	
5602 1011	- - - - for industrial establishment	23.5%
5602 1019	- - - - Other	47%
5602 1020	- - - Waxed or coated with an oil-based coating which repels flying insects	1.7%
	Note: Refer to additional note 1 of this chapter	
	- - - Impregnated or coated with substances other than oil or rubber	
5602 1031	- - - - for industrial establishment	23.5%
5602 1039	- - - - Other	47%

	- - - Other:	
5602 1091	- - - - for industrial establishment	23.5%
5602 1099	- - - - Other	47%
	- Other felt, not impregnated, coated, covered or laminated:	
	- - Of wool or fine animal hair	
5602 2110	- - - for industrial establishment	23.5%
5602 2190	- - - Other	47%
	- - Of other textile materials	
5602 2210	- - - for industrial establishment	23.5%
5602 2290	- - - Other	47%
	- Other:	
	- - - Impregnated or coated with oil or rubber	
5602 9011	- - - - for industrial establishment	23.5%
	- - - - Other	
5602 9020	- - - Waxed or coated with an oil-based coating which repels flying insects	1.7%
	Note: Refer to additional note 1 of this chapter	
	- - - Impregnated or coated with substances other than oil or rubber	
5602 9031	- - - - for industrial establishment	14.5%
5602 9039	- - - - Other	29%
	- - - Other:	
5602 9091	- - - - for industrial establishment	23.5%
5602 9099	- - - - Other	47%
<u>56.03</u>	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.	
	- Of man-made filaments:	
	- - Weighing not more than 25 g/m ² :	
5603 1110	- - - For use by industry	7%
	Note: Refer to additional note 1 of this chapter	
5603 1190	- - - Other	23.5%
	- - Weighing more than 25 g/m ² but not more than 70 g/m ² :	
5603 1210	- - - For use by industry	7%
	Note: Refer to additional note 1 of this chapter	
5603 1290	- - - Other	23.5%
	- - Weighing more than 70 g/m ² but not more than 150 g/m ² :	
5603 1310	- - - For use by industry	7%
	Note: Refer to additional note 1 of this chapter	
5603 1390	- - - Other	23.5%
	- - Weighing more than 150 g/m ² :	

5603 1410	- - - For use by industry	7%
	Note: Refer to additional note 1 of this chapter	
5603 1490	- - - Other	23.5%
	- Other:	
	- - Weighing not more than 25 g/m ²	
5603 9110	- - - For use by industry	7%
	Note: Refer to additional note 1 of this chapter	
5603 9190	- - - Other	23.5%
	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	
5603 9210	- - - For use by industry	7%
	Note: Refer to additional note 1 of this chapter	
5603 9290	- - - Other	23.5%
	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	
5603 9310	- - - For use by industry	7%
	Note: Refer to additional note 1 of this chapter	
5603 9390	- - - Other	23.5%
	- - Weighing more than 150 g/m ²	
5603 9410	- - - For use by industry	7%
	Note: Refer to additional note 1 of this chapter	
5603 9490	- - - Other	23.5%
56.04	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.	
5604 1000	- Rubber thread and cord, textile covered	7%
	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	
5604 2010	- - - Impregnated or coated with rubber	7%
	- - - Impregnated or coated with plastic	
5604 2021	- - - - Not put up for retail sale	1.7%
5604 2022	- - - - Put up for retail sale	7%
	- Other:	
5604 9010	- - - Impregnated, coated or covered with rubber	7%
5604 9020	- - - Imitation catgut (thread from silkworm jute covered with viscose and artificial resin	7%
	- - - Mono-filament or strip and similar articles (artificial straw) and imitation catgut, from yarns or artificial fabric impregnated, coated or covered with plastics	
5604 9031	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
5604 9039	- - - - Other	7%
56.05	METALLISED YARN, WHETHER OR NOT GIMPED, CONSISTING OF TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL.	
	- - - Yarns and strips (metallic plastic) formed from a kernel consists of thin metal sheet or plastic covered by metallic powder, kernel is two side adhesively covered with metal	
	Note: Refer to additional note 1 of this chapter	

5605 0011	- - - - Gilt yarns measuring 25,000 meters or more per kilogram	1.7%
5605 0012	- - - - Silvered yarns measuring 30,000 meters or more per kilogram	1.7%
5605 0019	- - - - Other	7%
5605 0020	- - - Metal or metal overlay thread, bonded or covered with precious metal	7%
	- - - Textile yarns cobined with ordinary metal coated with precious metal	
5605 0031	- - - - Gilt yarns measuring 25,000 meters or more per kilogram	1.7%
5605 0032	- - - - Silvered yarns measuring 30,000 meters or more per kilogram	1.7%
5605 0039	- - - - Other	7%
5605 0040	- - - Gimped yarn, with overlay yarn from artificial metarials covered with metal (metallic threads in any form)	47%
5605 0090	- - - Other	7%
<u>56.06</u>	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN.	
5606 0010	- - - Loop-wale yarn	71%
	Note: Refer to additional note 2 of this chapter	
	- - - Other:	
5606 0091	- - - - Of silk	47%
5606 0092	- - - - Of man-madeand artificial silk	47%
5606 0093	- - - - Of cotton	29%
5606 0094	- - - - Of other woven textiles	29%
<u>56.07</u>	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS.	
	Note: subheading 2607.3000 was deleted due to amendment of the H.S of 2002 , and it is under subheading 5607.90	
5607 1000	- Of jute or other textile bast fibers of heading 5303	7%
	- Of sisal or other textile fibres of the genus Agave:	
	- - Binder or baler twine	
5607 2110	- - - Of sisal	71%
5607 2120	- - - Of linenthread , polished and twisted used with jakard machines	7%
5607 2190	- - - Other	29%
	- - Other:	
5607 2910	- - - Of sisal	71%
5607 2990	- - - Other	29%
	- Of polyethylene or polypropylene:	
5607 4100	- - Binder or baler twine	29%
5607 4900	- - Other	29%
5607 5000	- Of other synthetic fibers	29%
	- Other:	
5607 9010	- - - Of coir fibers for use by industry	7%

Note: Refer to additional note 1 of this chapter

5607 9020	- - - Of abaca (manilla hemp) (Musa textilis Nee) or of other hard	29%
Note: Previously 5607.3000		
5607 9090	- - - Other	29%

56.08

KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS.

	- Of man-made textile materials:	
	- - Made up fishing nets	
5608 1110	- - - Knitted	102%
5608 1190	- - - Other	14.5%
	- - Other:	
	- - - Other made up nets from cordage , straps and similar forms included in heading 5404 and 5405	
5608 1911	- - - - Knitted	102%
5608 1912	- - - - Knotted twine	71%
5608 1919	- - - - Other	14.5%
5608 1990	- - - Other	14.5%
	- Other:	
	- - - Other made up fishing nets (except ropes , twine or cordage)	
5608 9011	- - - - Knitted including Knitted by hand	102%
5608 9012	- - - - Knotted twine	71%
5608 9013	- - - - From plain cotton thread, not knitted	10%
5608 9019	- - - - Other	14.5%
	- - - Other:	
5608 9091	- - - - Hammocks of cotton net, not made up	20%
5608 9092	- - - - Hammocks of cotton net, made up	47%
5608 9099	- - - - Other	14.5%

56.09

5609 0000	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05; TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	29%
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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.

57.01**CARPETS AND OTHER TEXTILE FLOOR COVERINGS,
KNOTTED, WHETHER OR NOT MADE UP.**

Note: Refer to additional note 1 of this chapter

	- Of wool or fine animal hair:	
5701 1010	- - - Hamadan, plush, chiraz and the like	102%
5701 1020	- - - Tabriz and the like	102%
5701 1030	- - - Yased, Kharassan and the like	102%
5701 1040	- - - Koum, Karaman, Yamout and the like	102%
5701 1050	- - - Kachan, Ispahan, Boukhara, Chinese and the like	102%
	- Of other textile materials :	
5701 9010	- - - Of silk	102%
5701 9020	- - - Of man-made textiles	102%
5701 9030	- - - Of cotton	102%
5701 9040	- - - Of crude furs	47%
5701 9090	- - - Other	71%

57.02**CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT
TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING
"KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR
HAND-WOVEN RUGS.**

Note: Refer to additional note 2 of this chapter

	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	
5702 1010	- - - From natural or artificial silk or cotton yarn	102%
5702 1020	- - - Of coarse or fine animal hair	47%
5702 1090	- - - Other	71%
5702 2000	- Floor coverings of coconut fiber (coir)	71%
	- Other, of pile construction, not made up:	
5702 3100	- - Of wool or of fine animal hair	102%
5702 3200	- - Of man-made textile materials	102%
	- - Of other textile materials	
5702 3910	- - - Of natural silk	102%
5702 3920	- - - Of cotton	102%
5702 3930	- - - Of coarse or fine animal hair	47%
5702 3990	- - - Other	71%
	- Other, of pile construction, made up:	
5702 4100	- - Of wool or of fine animal hair	102%
5702 4200	- - Of man-made textile materials	102%
	- - Of other textile materials	
5702 4910	- - - Of natural silk	102%
5702 4920	- - - Of cotton	102%
5702 4930	- - - Of coarse or fine animal hair	47%
5702 4990	- - - Other	71%
	- Other, not of pile construction, not made up:	
5702 5100	- - Of wool or fine animal hair	102%

5702 5200	- - Of artificial or man-made textile materials	102%
	- - Of other textile materials	
5702 5910	- - - Of natural silk	102%
5702 5920	- - - Of cotton	102%
5702 5930	- - - Of coarse or fine animal hair	47%
5702 5990	- - - Other	71%
	- Other, of pile construction, not made up:	
5702 9100	- - Of wool or of fine animal hair	102%
5702 9200	- - Of man-made textile materials	102%
	- - Of other textile materials	
5702 9910	- - - Of natural silk	102%
5702 9920	- - - Of cotton	102%
5702 9930	- - - Of coarse or fine animal hair	47%
5702 9990	- - - Other	71%
<u>57.03</u>	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.	
	Note: Refer to additional note 3 of this chapter	
5703 1000	- Of wool or fine animal hair	102%
5703 2000	- Of nylon or other polyamides	102%
5703 3000	- Of other man-made textile materials	102%
	- Of other textile materials	
5703 9010	- - - From natural or artificial silk or cotton yarn	102%
5703 9020	- - - Of coarse or fine animal hair	47%
5703 9090	- - - Other	71%
<u>57.04</u>	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP.	
	Note: refer to additional note 2 of this chapter	
	- Tiles, having a maximum surface area of 03 m ²	
	- - - Impregnated or coated:	
5704 1011	- - - - With oil or rubber	23.5%
5704 1019	- - - - Other	7%
	- - - Non-Impregnated or coated	
5704 1021	- - - - Made up (including those split into shapes, other than rectangular or square shapes)	7%
5704 1029	- - - - Other	23.5%
	- Other:	
	- - - Impregnated or coated	
5704 9011	- - - - With oil or rubber	23.5%
5704 9019	- - - - Other	7%
	- - - Non-Impregnated or coated	
5704 9021	- - - - Made up (including those split into shapes, other than rectangular or square shapes)	7%
5704 9029	- - - - Other	23.5%

57.05**OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS,
WHETHER OR NOT MADE UP.**

Note: Refer to additional note 2 of this chapter

5705 0010	- - - Of natural silk	102%
5705 0020	- - - Of natural or artificial silk or cotton yarns	102%
5705 0030	- - - Of wool or fine furs	102%
5705 0040	- - - Of cotton	102%
5705 0050	- - - Of coarse or fine animal hairs	47%
5705 0090	- - - Other	71%

CHAPTER 58

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

NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression “narrow woven fabrics” means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm. Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression “embroidery” means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

58.01**WOVEN PILE FABRICS AND CHENILLE FABRICS, PELUCHES
OTHER THAN FABRICS OF HEADING 58.02 OR 58.06:**

Note: Refer to additional note 1 and 4 of this chapter

	- Of wool or fine animal hair	
5801 1010	- - - Chenille fabric of wool or fine animal hair imported by owners of industrial establishment	47%
5801 1090	- - - Other	47%
	- Of cotton	
5801 2100	- - Uncut weft pile fabrics	71%
	Note: Refer to additional note 5 of this chapter	
5801 2200	- - Cut corduroy	47%
5801 2300	- - Other weft pile fabrics	47%
5801 2400	- - Warp pile fabrics, epingle (uncut)	47%
5801 2500	- - Warp pile fabrics, cut	47%
5801 2600	- - Chenille fabrics	47%
	- Of man-made Or artificial fibers	
5801 3100	- - Uncut weft pile fabrics	47%
5801 3200	- - Cut corduroy	47%
	- - Other weft pile fabrics	
5801 3310	- - - Velvetry strips of width not exceeding 5cm prepared for textile shuttles without edges impregnated, coated or covered	23.5%
	Note: Strip with original edges and non original ones are included in heading 591110	
5801 3390	- - - Other	47%
5801 3400	- - Warp pile fabrics, epingle (uncut)	47%
	- - Warp pile fabrics, cut	
5801 3510	- - - Velvetry strips of width not exceeding 5cm prepared for textile shuttles without edges not impregnated, coated or covered	23.5%
	Note: Strips with original edges and non original ones are included in heading 591110	
5801 3590	- - - Other	47%
5801 3600	- - Chenille fabrics	47%
	- Of other textile materials :	
	- - - Impregnated, coated or covered with plastics, rubber or other materials	
5801 9011	- - - - for industrial establishment	23.5%
5801 9012	- - - - Fabric lined with thick long filament resembling artificial fur	23.5%
5801 9019	- - - - Other	47%
	- - - Other:	
5801 9091	- - - - Of natural silk	71%

5801 9092	- - - - Of crude furs or hairs	47%
5801 9099	- - - - Other	29%
<u>58.02</u>	TERRY TOWELING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 5703.	
	Note: Refer to additional notes 4 + 2 of this chapter	
	- Terry towelling and similar woven terry fabrics, of cotton:	
5802 1100	- - Unbleached	71%
5802 1900	- - Other	71%
	- Terry towelling and similar woven terry fabrics, of other textile materials	
5802 2010	- - - From linen, ramie, jute or other plant fibers, not including cottons	29%
	Note: Refer to additional note 3 of this chapter	
5802 2030	- - - From natural or artificial silk yarn	47%
5802 2040	- - - From wool or fine hair	47%
5802 2090	- - - Other	71%
	- Tufted textile fabrics	
5802 3010	- - - Resulted from inserting textile threads in pre-made ground of knitting, fabrics whatever the textile materials is	71%
	- - - Other:	
5802 3091	- - - - Of linen, ramie, jute or other plant fibers, not including cottons	29%
5802 3092	- - - - Of cotton	47%
5802 3093	- - - - Of natural or artificial silk yarn	47%
5802 3094	- - - - Of wool or fine hair	47%
5802 3095	- - - - Of natural silk	71%
<u>58.03</u>	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06:	
5803 1000	- Of cotton	47%
	- Of other textile materials	
5803 9010	- - - Of linen, ramie, jute or other plant fibers, not including cottons	7%
5803 9020	- - - Of natural silk	71%
5803 9090	- - - Other	47%
<u>58.04</u>	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADING 60.02 TO 60.06:	
	Note: Amendment of the system of 2002	
	- Tulles and other net fabrics :	
	- - - Natural silk	
5804 1011	- - - - Of width less than 25cm imported by industrial establishment owner	23.5%
5804 1019	- - - - Other	47%
	- - - Of cotton:	
5804 1021	- - - - Of width less than 25cm imported by industrial establishment owner	23.5%

5804 10 22	---- Tullies made of cotton,imported by industrial establishment owner	23.5%
5804 10 29	---- Other	47%
	--- Of synthetic or artificial silk yarn	
5804 10 31	---- Of width less than 25cm imported by industrial establishment owner	23.5%
5804 10 39	---- Other	47%
	--- Other	
5804 10 91	---- Of width less than 25cm imported by industrial establishment owner	14.5%
5804 10 99	---- Other	29%
	- Mechanically made lace:	
	-- Of man-made fibers	
5804 21 10	--- Of width less than 25cm imported by industrial establishment owner	23.5%
5804 21 90	--- Other	47%
	-- Of other textile materials	
	--- Natural silk	
5804 29 11	---- Of width less than 25cm imported by industrial establishment owner	23.5%
5804 29 19	---- Other	47%
	--- Of cotton:	
5804 29 21	---- Of width less than 25cm imported by industrial establishment owner	23.5%
5804 29 29	---- Other	47%
	--- Other textile materials	
5804 29 91	---- Of width less than 25cm imported by industrial establishment owner	14.5%
5804 29 99	---- Other	29%
	- Hand-made lace	
	--- Natural silk	
5804 30 11	---- Of width less than 25cm imported by industrial establishment owner	23.5%
5804 30 19	---- Other	47%
	--- Of cotton:	
5804 30 21	---- Of width less than 25cm imported by industrial establishment owner	23.5%
5804 30 29	---- Other	47%
	--- Of synthetic or artificial silk yarn	
5804 30 31	---- Of width less than 25cm imported by industrial establishment owner	23.5%
5804 30 39	---- Other	47%
	--- Other	
5804 30 91	---- Of width less than 25cm imported by industrial establishment owner	14.5%
5804 30 99	---- Other	29%
<u>58.05</u>	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP .	
	--- embroiderd Textile on both sides by cotton yarn if the embridement is 20% or less of whole weight of textile	
5805 00 11	---- for industrial establishment	23.5%
5805 00 19	---- Other	47%

5805 0090	- - - Other	47%
<u>58.06</u>	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS).	
	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	
	- - - Contains 5% or more by weight of rubber thread	
5806 1011	- - - - for industrial establishment	23.5%
5806 1019	- - - - Other	47%
	- - - Other:	
5806 1091	- - - - Of natural silk	47%
5806 1092	- - - - Of synthetic or artificial silk yarn	47%
5806 1093	- - - - Of jute	47%
5806 1099	- - - - Other textile materials	29%
	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	
	- - - Contains 5% or more by weight of rubber thread	
5806 2011	- - - - for industrial establishment	23.5%
5806 2019	- - - - Other	47%
	- - - Other:	
5806 2091	- - - - Of natural silk	47%
5806 2092	- - - - Of synthetic or artificial silk yarn	47%
5806 2093	- - - - Of jute	47%
5806 2099	- - - - Other textile materials	29%
	- Other woven fabrics:	
5806 3100	- - Of cotton	29%
5806 3200	- - Of man-made Or artificial fibers	47%
	- - Of other textile materials	
5806 3910	- - - Of natural silk	47%
	- - - Of jute	
5806 3921	- - - - Used in uppholstering	23.5%
5806 3929	- - - - Other	47%
5806 3990	- - - Other textile materials	29%
	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	
5806 4010	- - - Of natural silk	47%
5806 4020	- - - Of synthetic or artificial silk yarn	47%
5806 4030	- - - Of jute	47%
5806 4090	- - - Other textile materials	29%
<u>58.07</u>	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED.	
	- Woven	
	- - - Natural silk	
5807 1011	- - - - Labels and badges used to be put on clothes and neckties and the like,	23.5%

	imported by industrial establishment owners	
5807 1019	- - - - Other	47%
	- - - Of synthetic or artificial silk yarn	
5807 1021	- - - - Labels and badges used to be put on clothes and neckties and the like, imported by industrial establishment owners	23.5%
5807 1029	- - - - Other	47%
	- - - Of jute	
5807 1031	- - - - Labels and badges used to be put on clothes and neckties and the like, imported by industrial establishment owners	23.5%
5807 1039	- - - - Other	47%
	- - - Other textile materials	
5807 1091	- - - - Labels and badges used to be put on clothes and neckties and the like, imported by industrial establishment owners	14.5%
5807 1099	- - - - Other	29%
	- Other:	
	- - - Of felt:	
5807 9011	- - - - Lables and badges to be put on clothes and neckties and similar articles, pieces and strips imported by industrial establishment owners	23.5%
5807 9012	- - - - Other pieces and strips	47%
5807 9013	- - - - Labels and badges used to be put on clothes and neckties and the like, in cut or defined measurings ,imported by industrial establishment owners	14.5%
5807 9019	- - - - Other	29%
	- - - Of knits	
5807 9021	- - - - Labels and badges used to be put on clothes and neckties and the like, imported by industrial establishment owners	35%
	Note: Duty rate mentioned in decree 336 of 2002 defined due to dollar exchange rate of the decision of ministry of economy 1651 of	
5807 9029	- - - - Other	71%
	- - - Other:	
5807 9091	- - - - Labels and badges used to be put on clothes and neckties and the like, imported by industrial establishment owners	23.5%
	Note: Duty rate mentioned in decree 336 of 2002 defined due to dollar exchange rate of the decision of ministry of economy 1651 of	
5807 9099	- - - - Other	47%
58.08	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES.	
	- Braids in the piece	
5808 1010	- - - Of natural silk	47%
	- - - Of synthetic or artificial silk yarn	
5808 1021	- - - - Of triniming polyster threads and fibers fiscus threads	23.5%
5808 1029	- - - - Other	47%
	- - - Other textile materials	
5808 1091	- - - - Containing rubber thread	23.5%
5808 1099	- - - - Other	29%

	- Other:	
5808 90 10	- - - Of natural silk	47%
	- - - Of synthetic or artificial silk yarn	
5808 90 21	- - - - Of trining polyester threads and fibers fiscus threads	23.5%
5808 90 29	- - - - Other	47%
	- - - Other textile materials	
5808 90 91	- - - - Containing rubber thread	23.5%
5808 90 99	- - - - Other	29%
<u>58.09</u>	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.	
	- - - Of precious metals	
5809 00 11	- - - - For manufacutring neckties and umbrellas for industrial establishments	23.5%
5809 00 19	- - - - Other	47%
	- - - Of base metals coated by precious metals	
5809 00 21	- - - - For manufacutring neckties and umbrellas for industrial establishments	23.5%
5809 00 29	- - - - Other	47%
	- - - Other:	
5809 00 91	- - - - For manufacutring neckties and umbrellas for industrial establishments	23.5%
5809 00 99	- - - - Other	47%
<u>58.10</u>	EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS.	
	- Embroidery without visible ground;	
	- - - Natural silk	
5810 10 11	- - - - Embroidered on both sides by cotton yarn if embroidery is 20% of the whole weight , imported by owners of industrial establishments	23.5%
5810 10 19	- - - - Other	47%
	- - - Of synthetic or artificial silk yarn	
5810 10 21	- - - - Embroidered on both sides by cotton yarn if embroidery is 20% of the whole weight , imported by owners of industrial establishments	23.5%
5810 10 29	- - - - Other	47%
	- - - Of cotton	
5810 10 31	- - - - Embroidered on both sides by cotton yarn if embroidery is 20% of the whole weight , imported by owners of industrial establishments	23.5%
5810 10 39	- - - - Other	47%
	- - - Other textile materials	
5810 10 91	- - - - Embroidered on both sides by cotton yarn if embroidery is 20% of the whole weight , imported by owners of industrial establishments	23.5%
5810 10 99	- - - - Other	47%
	- Other embroidery::	
	- - Of cotton:	
5810 91 10	- - - Embroidered on both sides by cotton yarn if embroidery is 20% of the whole weight , imported by owners of industrial establishments	23.5%

5810 9190	- - - Other	47%
	- - Of man-made or artificial fibers	
5810 9210	- - - Embroidered on both sides by cotton yarn if embroidery is 20% of the whole weight , imported by owners of industrial establishments	23.5%
5810 9290	- - - Other	47%
	- - Of Other textile materials	
	- - - Natural silk	
5810 9911	- - - - Embroidered on both sides by cotton yarn if embroidery is 20% of the whole weight , imported by owners of industrial establishments	23.5%
5810 9919	- - - - Other	47%
	- - - Other:	
5810 9991	- - - - Embroidered on both sides by cotton yarn if embroidery is 20% of the whole weight , imported by owners of industrial establishments	23.5%
5810 9999	- - - - Other	47%
<u>58.11</u>	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	
5811 0010	- - - From other knitted textiles, irrespective of the material	71%
	- - - Other:	
5811 0091	- - - - Natural silk	71%
5811 0092	- - - - Of synthetic or artificial silk yarn	47%
5811 0093	- - - - Of wool or fine or coarse animal hair	47%
5811 0094	- - - - Of cotton	23.5%
5811 0095	- - - - Of wadding, felts or non-textiles	47%
5811 0096	- - - - Impregnated, coated, covered or knitted	47%
5811 0097	- - - - Of jute	23.5%
5811 0098	- - - - Other , For industrial establishments	14.5%
5811 0099	- - - - Other	29%

CHAPTER 59

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

NOTES

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06 the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 59.03 applies to

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 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 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting). This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m² or

(ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre. This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.

5. Heading 59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually

Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments: however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08):

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (Section XV).

6. Heading 59.10 does not apply to

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm: or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts) .

<u>59.01</u>	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED FOR PAINTING CANVAS, BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT INDUSTRY FOUNDATIONS.		
5901 1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	7%	
5901 9000	- Other	7%	
<u>59.02</u>	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON.		
	- Of nylon or other polyamides		
5902 1010	- - - impermeable, impregnated, coated or covered with rubber	23.5%	
	- - - Other:		
5902 1091	- - - - For the manufacture of rubber tires	1.7%	
	Note: Refer to additional note 1+ 2 of this chapter		
5902 1099	- - - - Other	23.5%	
	- Of polyesters		
5902 2010	- - - Pressed, impregnated, coated or covered with rubber	23.5%	
	- - - Other:		
5902 2091	- - - - For the manufacture of rubber tires	1.7%	
	Note: Refer to additional note 1+ 2 of this chapter		
5902 2099	- - - - Other	23.5%	
	- Other:		
5902 9010	- - - Pressed, impregnated, coated or covered with rubber	23.5%	
	- - - Other:		
5902 9091	- - - - For the manufacture of rubber tires	1.7%	
	Note: Refer to additional note 1+ 2 of this chapter		
5902 9099	- - - - Other	23.5%	
<u>59.03</u>	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02:		
	Note: chapter 59 does't includes textiles included in headings 58.01 and 58.02 according to note 1 of this chapter		
	- With poly (vinyl chloride)		
	Note: Amendment of the system of 2002		
5903 1010	- - - Woven textile for canvas (goods cover) coated with polyvinylchloride not ready in the meaning included in note 7 section 11	47%	
	- - - textiles, lined or tiered with sopngy or cellulose layer		
5903 1021	- - - - Textiles of natural silk or cotton or knitted, irrespective of the material	35%	
5903 1029	- - - - Other	23.5%	
	- - - Other:		

5903 1091	- - - - Artificial leather	23.5%
5903 1099	- - - - Other	11.75%
	- With polyurethane	
5903 2010	- - - Woven textile for canvas coated with polyurthane not ready in the meaning intended in note 7 section 11	47%
	- - - Textile lined or tiered with spongy or cellulose layer:	
5903 2021	- - - - Textiles of natural silk or cotton or knitted, irrespective of the material	35%
5903 2029	- - - - Other	23.5%
	- - - Other:	
5903 2091	- - - - Artificial leather	23.5%
5903 2099	- - - - Other	11.75%
	- Other:	
5903 9010	- - - Woven textile for canvas coated with Other palstic not ready in the meaning intended in note 7 section 11	47%
	- - - Textile lined or tiered with spongy or cellulose layer:	
5903 9021	- - - - Textiles of natural silk or cotton or knitted, irrespective of the material	35%
5903 9029	- - - - Other	23.5%
	- - - Other:	
5903 9091	- - - - Artificial leather	23.5%
5903 9099	- - - - Other	11.75%
<u>59.04</u>	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.	
5904 1000	- Linoleum	23.5%
5904 9000	- Other	23.5%
	Note: Subheadings 5904.92 and 5904.91 were deleted due to amendment of system 2002	
<u>59.05</u>	TEXTILE WALL COVERINGS:	
5905 0010	- - - With a surface made of knitted work, including stitch-bonded fabrics	71%
5905 0090	- - - Other	47%
<u>59.06</u>	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02:	
5906 1000	- Adhesive tape of a width not exceeding 20 cm	23.5%
	- Other:	
	- - Knitted or crocheted	
	Note: amended by decree	
5906 9110	- - - for industrial establishment	7%
5906 9190	- - - Other	29%
	- - Other:	
5906 9910	- - - Plates of foamy or spongy rubber,coated with textiles on both sides and prepared for manufacturing of brassiere	23.5%
	Note: Refer to additional note 1 + 4 of this chapter	

5906 9920	- - - Other , For industrial establishment	23.5%
5906 9990	- - - Other	47%
<u>59.07</u>	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE.	
5907 0010	- - - Fabrics waxed or coated with oil-based substances used to repel flies Note: Refer to additional note 1+ 3 of this chapter	1.7%
5907 0020	- - - Textiles impregnated, coated or covered by other means - - - Other:	23.5%
5907 0091	- - - - for industrial establishment	7%
5907 0099	- - - - Other	29%
<u>59.08</u>	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.	
	- - - Wicks	
5908 0011	- - - - Fuses prepared for absorbing or controlling heat in gasoil cooling devices , imported by industrial establishment owners.	7%
5908 0019	- - - - Other	29%
5908 0020	- - - Incandescent gas mantles - - - Cylindrical knitted textile:	7%
5908 0031	- - - - for industrial establishment	7%
5908 0039	- - - - Other	29%
<u>59.09</u>		
5909 0000	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING ,ARMOUR,OR ACCESSORIES OF OTHER MATERIALS.	7%
<u>5910</u>		
5910 0000	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COVERED OR LAMINATED WITH PLASTICS, OR COATED,REINFORCED WITH METAL OR OTHER MATERIAL.	7%
<u>59.11</u>	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER:	
5911 1000	- 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)	7%
5911 2000	- Bolting cloth, whether or not made up - 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): - - Weighing less than 650 g/m ²	29%
5911 3110	- - - For use in paper-making	1.7%

5911 3190	- - - Other	7%
	- - Weighing 650 g/m ² or more	
5911 3210	- - - For use in paper-making	1.7%
5911 3290	- - - Other	7%
5911 4000	- Straining cloth and thick cloth of a kind used in oil presses or the like, including that of human hair	7%
5911 9000	- Other	7%

CHAPTER 60

KNITTED OR CROCHETED FABRICS

NOTES

1. This Chapter does not cover:

(a) Crochet lace of heading 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

60.01**PILE FABRICS, INCLUDING "LONG PILE" AND TERRY FABRICS,
KNITTED OR CROCHETED.**

	- "Long pile" fabrics	
	- - - Of natural silk	
6001 1011	- - - - Prepared for ready-made clothes	35%
6001 1019	- - - - Other	71%
	- - - Of man-made or artificial silk	
6001 1021	- - - - Prepared for ready-made clothes	35%
6001 1029	- - - - Other	71%
	- - - Of wool or fine animal hair	
6001 1031	- - - - Prepared for ready-made clothes	35%
6001 1039	- - - - Other	71%
	- - - Of cotton:	
6001 1041	- - - - Prepared for ready-made clothes	35%
6001 1049	- - - - Other	71%
	- - - of other textile materials	
6001 1091	- - - - Prepared for ready-made clothes	35%
6001 1099	- - - - Other	71%
	- Looped pile fabrics:	
	- - Of cotton:	
6001 2110	- - - Prepared for ready-made clothes	35%
6001 2190	- - - Other	71%
	- - Of man-made or artificial fibres	
6001 2210	- - - Prepared for ready-made clothes	35%
6001 2290	- - - Other	71%
	- - Of other textile materials	
	- - - Of natural silk	
6001 2911	- - - - Prepared for ready-made clothes	35%
6001 2919	- - - - Other	71%
6001 2920	- - - Of wool or fine animal hair	35%
6001 2921	- - - - Prepared for ready-made clothes	35%
6001 2929	- - - - Other	71%
	- - - Of other textile materials	
6001 2991	- - - - Prepared for ready-made clothes	35%
6001 2999	- - - - Other	71%
	- Other:	
	- - Of cotton:	
6001 9110	- - - Prepared for ready-made clothes	35%

6001 9190	- - - Other	71%
	- - Of man-made or artificial fibers	
6001 9210	- - - Prepared for ready-made clothes	35%
6001 9290	- - - Other	71%
	- - Of other textile materials	
	- - - Of natural silk	
6001 9911	- - - - Prepared for ready-made clothes	35%
6001 9919	- - - - Other	71%
	- - - Of wool or fine animal hair	
6001 9921	- - - - Prepared for ready-made clothes	35%
6001 9929	- - - - Other	71%
	- - - Of other textile materials	
6001 9991	- - - - Prepared for ready-made clothes	35%
6001 9999	- - - - Other	71%

60.02

KNITTED OR CROCHETED FABRICS OF WIDTH NOT EXCEEDING 30CM . CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01:

Note: Amendment of the system of 2002

- Containing by weight 5% or more elastomeric yarn but not containing rubber thread

Note: Amendment of the system of 2002

6002 4010	- - - Knitted textile of man-made fibers for manufacturing brassieres for industrial establishment	35%
6002 4090	- - - Other	71%
6002 9000	- Other	7%

Note: Amendment of the system of 2002, duty rate is amended by a

60.03

KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM OTHER THAN THOSE OF HEADING 60.01 OR 60.02:

Note: Amendment of the system of 2002

- Of wool or fine animal hair:

6003 1010	- - - Strip of width not exceeding 5cm without real edges or unreal, uncoated and not impregnated for use within shuttles	35%
6003 1090	- - - Other	71%
	- Of cotton:	
6003 2010	- - - Strip of width not exceeding 5cm without real edges or unreal, uncoated and not impregnated for use within shuttles	35%
6003 2090	- - - Other	71%
	- Of synthetic:	
6003 3010	- - - Strip of width not exceeding 5cm without real edges or unreal, uncoated and not impregnated for use within shuttles	35%

6003 3020	- - - Other, prepared for manufacturing brassieres for industrial establishment	35%
6003 3090	- - - Other	71%
	- Of artificial fibres:	
6003 4010	- - - Strip of width not exceeding 5cm without real edges or unreal, uncoated and not impregnated for use within shuttles	35%
6003 4090	- - - Other	71%
	- Other:	
6003 9010	- - - Strip of width not exceeding 5cm without real edges or unreal, uncoated and not impregnated for use within shuttles	35%
6003 9090	- - - Other	71%
<u>60.04</u>	KNITTED OR CROCHETED FABRICS OF WIDTH NOT EXCEEDING 30CM . CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01:	
	Note: Amendment of the system of 2002	
	- Containing by weight 5% or more of elastomeric yarn not containing rubber thread	
	Note: Amendment of the system of 2002, duty rate amended due to	
6004 1010	- - - Knitted fabrics of man-made fabrics , prepared for manufacturing brassieres for industrial establishment	35%
6004 1090	- - - Other	71%
6004 9000	- Other	7%
	Note: Amendment of the system of 2002, duty rate is amended by a	
<u>60.05</u>	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 6001 TO 60.04:	
	Note: Amendment of the system of 2002	
6005 1000	- Of wool or fine animal hair	71%
	Note: Amendment of the system of 2002	
	- Of cotton:	
	Note: Amendment of the system of 2002	
6005 2100	- - Unbleached or bleached	71%
6005 2200	- - Dyed	71%
6005 2300	- - Of yarns of different colours	71%
6005 2400	- - Printed	71%
	- Of synthetic:	
	Note: Amendment of the system of 2002	
	- - Unbleached or bleached	
6005 3110	- - - prepared for manufacturing brassieres for industrial establishment	35%
6005 3190	- - - Other	71%
	- - Dyed:	
6005 3210	- - - prepared for manufacturing brassieres for industrial establishment	35%

6005 3290	- - - Other	71%
	- - Of yarns of different colours:	
6005 3310	- - - prepared for manufacturing brassieres for industrial establishment	35%
6005 3390	- - - Other	71%
	- - Printed	
6005 3410	- - - prepared for manufacturing brassieres for industrial establishment	35%
6005 3490	- - - Other	71%
	- Of artificial fibres:	
	Note: Amendment of the system of 2002	
6005 4100	- - Unbleached or bleach	71%
6005 4200	- - Dyed	71%
6005 4300	- - Of yarns of different colours	71%
6005 4400	- - Printed	71%
6005 9000	- Other	71%
	Note: Amendment of the system of 2002	
<u>60.06</u>	OTHER KNITTED OR CROCHETED FABRICS:	
	Note: Amendment of the system of 2002	
6006 1000	- Of wool or fine animal hair	71%
	Note: Amendment of the system of 2002	
	- Of cotton:	
	Note: Amendment of the system of 2002	
6006 2100	- - Unbleached or bleach	71%
6006 2200	- - Dyed	71%
6006 2300	- - Of yarns of different colours	71%
6006 2400	- - Printed	71%
	- Of synthetic fibres	
	Note: Amendment of the system of 2002	
	- - Unbleached or bleached :	
6006 3110	- - - prepared for manufacturing brassieres for industrial establishment	35%
6006 3190	- - - Other	71%
	- - Dyed:	
6006 3210	- - - prepared for manufacturing brassieres for industrial establishment	35%
6006 3290	- - - Other	71%
	- - Of yarns of different colours:	
6006 3310	- - - prepared for manufacturing brassieres for industrial establishment	35%
6006 3390	- - - Other	71%
	- - Printed	
6006 3410	- - - prepared for manufacturing brassieres for industrial establishment	35%

6006 3490	- - - Other	71%
	- Of artificial fibres:	
	Note: Amendment of the system of 2002	
6006 4100	- - Unbleached or bleach	71%
6006 4200	- - Dyed	71%
6006 4300	- - Of yarns of different colours	71%
	Note: Amendment of the system of 2002	
6006 4400	- - Printed	71%
	Note: Amendment of the system of 2002	
6006 9000	- Other	71%
	Note: Amendment of the system of 2002	

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a ‘suit’ must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately. The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:
 - Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - One garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - One or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt. All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.
4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cmx10 cm. heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

(a) The expression "babies garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.1 2, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) A "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) A "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- One garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- One pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall. The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall. All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11 are to be classified in heading 61.13.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates

<u>61.01</u>	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03:	
6101 1000	- Of wool or fine animal hair	102%
6101 2000	- Of cotton	102%
6101 3000	- Of man-made Or artificial fibers	102%
6101 9000	- Of other textile materials	102%
<u>61.02</u>	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6104.	
6102 1000	- Of wool or fine animal hair	102%
6102 2000	- Of cotton	102%
6102 3000	- Of man-made Or artificial fibers	102%
6102 9000	- Of other textile materials	102%
<u>61.03</u>	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.	
	- Suits:	
6103 1100	- - Of wool or fine animal hair	102%
6103 1200	- - Of synthetic fibers	102%
	- - Of other textile materials	
6103 1910	- - - Of cotton	102%
6103 1990	- - - Other	102%
	- Ensembles:	
6103 2100	- - Of wool or fine animal hair	102%
6103 2200	- - Of cotton	102%
6103 2300	- - Of synthetic fibers	102%
6103 2900	- - Of other textile materials	102%
	- Jackets and blazers:	
6103 3100	- - Of wool or fine animal hair	102%
6103 3200	- - Of cotton	102%
6103 3300	- - Of synthetic fibers	102%
6103 3900	- - Of other textile materials	102%
	- Trousers, bib and brace overalls, breeches and shorts:	
6103 4100	- - Of wool or fine animal hair	102%
6103 4200	- - Of cotton	102%
6103 4300	- - Of synthetic fibers	102%
6103 4900	- - Of other textile materials	102%
<u>61.04</u>	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLASERS DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.	
	- Suits:	
6104 1100	- - Of wool or fine animal hair	102%
6104 1200	- - Of cotton	102%

6104 1300	- - Of synthetic fibers	102%
6104 1900	- - Of other textile materials	102%
	- Ensembles:	
6104 2100	- - Of wool or fine animal hair	102%
6104 2200	- - Of cotton	102%
6104 2300	- - Of synthetic fibers	102%
6104 2900	- - Of other textile materials	102%
	- Jackets and blazers:	
6104 3100	- - Of wool or fine animal hair	102%
6104 3200	- - Of cotton	102%
6104 3300	- - Of synthetic fibers	102%
6104 3900	- - Of other textile materials	102%
	- Dresses:	
6104 4100	- - Of wool or fine animal hair	102%
6104 4200	- - Of cotton	102%
6104 4300	- - Of synthetic fibers	102%
6104 4400	- - Of artificial fibers	102%
	- - Of other textile materials :	
6104 4910	- - - Of natural silk	102%
6104 4990	- - - Other	102%
	- Skirts and divided skirts:	
6104 5100	- - Of wool or fine animal hair	102%
6104 5200	- - Of cotton	102%
6104 5300	- - Of synthetic fibers	102%
6104 5900	- - Of other textile materials	102%
	- Trousers, bib and brace overalls, breeches and shorts:	
6104 6100	- - Of wool or fine animal hair	102%
6104 6200	- - Of cotton	102%
6104 6300	- - Of synthetic fibers	102%
6104 6900	- - Of other textile materials	102%
<u>61.05</u>	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED:	
6105 1000	- Of cotton	102%
6105 2000	- Of man-made or artificial fibers	102%
6105 9000	- Of other textile materials	102%
<u>61.06</u>	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED:	
6106 1000	- Of cotton	102%

6106 2000	- Of man-made or artificial fibers	102%
6106 9000	- Of other textile materials	102%
<u>61.07</u>	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.	
	- - Underpants and briefs:	
6107 1100	- - Of cotton	102%
6107 1200	- - Of man-made Or artificial fibers	102%
	- - Of other textile materials	
6107 1910	- - - Of wool or fine animal hair	102%
6107 1990	- - - Other	102%
	- Nightshirts and pyjamas:	
6107 2100	- - Of cotton	102%
6107 2200	- - Of man-made Or artificial fibers	102%
	- - Of other textile materials	
6107 2910	- - - Of wool or fine animal hair	102%
6107 2990	- - - Other	102%
	- Other:	
6107 9100	- - Of cotton	102%
6107 9200	- - Of man-made Or artificial fibers	102%
	- - Of other textile materials	
6107 9910	- - - Of wool or fine animal hair	102%
6107 9990	- - - Other	102%
<u>6108</u>	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT- DRESSES, PYJAMAS, NEGLIGES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.	
	- Slips and petticoats:	
6108 1100	- - Of man-made Or artificial fibers	102%
	- - Of other textile materials	
6108 1910	- - - Of wool or fine animal hair	102%
6108 1920	- - - Of cotton	102%
6108 1990	- - - Other	102%
	- Briefs and panties:	
6108 2100	- - Of cotton	102%
6108 2200	- - Of man-made Or artificial fibers	102%
	- - Of other textile materials	
6108 2910	- - - Of wool or fine animal hair	102%
6108 2990	- - - Other	102%
	- Nightdresses and pyjamas:	
6108 3100	- - Of cotton	102%

6108 3200	- - Of man-made Or artificial fibers	102%
	- - Of other textile materials	
6108 3910	- - - Of natural silk	102%
6108 3920	- - - Of wool or fine animal hair	102%
6108 3990	- - - Other	102%
	- Other:	
6108 9100	- - Of cotton	102%
6108 9200	- - Of man-made Or artificial fibers	102%
	- - Of other textile materials	
6108 9910	- - - Of natural silk	102%
6108 9920	- - - Of wool or fine animal hair	102%
6108 9990	- - - Other	102%
<u>61.09</u>	T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED.	
6109 1000	- Of cotton	102%
	- Of other textile materials	
6109 9010	- - - Of man-made Or artificial fibers	102%
6109 9090	- - - Other	102%
<u>61.10</u>	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.	
	- Of wool or fine animal hair	
	Note: Amendment of the system of 2002	
6110 1100	- - Of wool	102%
6110 1200	- - Of Kashmir (cashmere) goats	102%
6110 1900	- - Other	102%
6110 2000	- Of cotton	102%
6110 3000	- Of man-made Or artificial fibers	102%
6110 9000	- Of other textile materials	102%
<u>61.11</u>	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED:	
	- Of wool or fine animals hair	
6111 1010	- - - Gloves	47%
6111 1090	- - - Other	102%
	- Of cotton:	
6111 2010	- - - Gloves	29%
6111 2090	- - - Other	102%

	- Of synthetic fibres	
6111 3010	- - - gloves	47%
6111 3090	- - - Other	102%
	- Of other textile materials	
	- - - Gloves	
6111 9011	- - - - Of natural or artificial silk	47%
6111 9019	- - - - Of other textile materials	29%
6111 9090	- - - Other	102%
<u>61.12</u>	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED.	
	Note: prohibited from import	
	- Track suits:	
6112 1100	- - Of cotton	102%
	Note: prohibited from import	
6112 1200	- - Of synthetic fibers	102%
6112 1900	- - Of other textile materials	102%
	- Ski suits :	
	- - - Gloves	
6112 2011	- - - - Of natural or artificial silk	47%
6112 2012	- - - - Of wool or fine animal hair	47%
6112 2013	- - - - Of other textile materials	29%
6112 2090	- - - Other	102%
	- Men's or boys' swimwear:	
	- - Of synthetic fibres	
6112 3110	- - - Stretchable or rubberized	29%
	Note: Refer to additional note 1+ 2 of this chapter	
6112 3190	- - - Other	102%
	- - Of other textile materials	
6112 3910	- - - Stretchable or rubberized	29%
	Note: Refer to additional notes 1+ 2 of this chapter (prohibited from	
6112 3990	- - - Other	102%
	- Women's or girls' swimwear::	
	- - Of synthetic fibres	
6112 4110	- - - Stretchable or rubberized	29%
	Note: Refer to additional note 1+ 2 of this chapter	
6112 4190	- - - Other	102%
	- - Of other textile materials	
6112 4910	- - - Stretchable or rubberized	29%
	Note: Refer to additional note 1+ 2 of this chapter	

6112 4990	- - - Other	102%
61.13	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF 59.03, 59.06 OR 59.07:	
6113 0010	- - - From stretchable knitted work Note: Refer to additional note 2 of this chapter	7%
6113 0090	- - - Other	102%
61.14	OTHER GARMENTS, KNITTED OR CROCHETED.	
	Note: prohibited from import	
6114 1000	- Of wool or fine animal hair	102%
6114 2000	- Of cotton	102%
6114 3000	- Of man-made Or artificial fibers	102%
6114 9000	- Of other textile materials	102%
61.15	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED.	
	- Panty hose and tights:	
	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	
6115 1110	- - - Stretchable or rubberized Note: Refer to additional note 1+ 2 of this chapter	29%
6115 1190	- - - Other - - Of synthetic fibres, measuring per single yarn 67 decitex or more	102%
6115 1210	- - - Stretchable or rubberized Note: Refer to additional note 1+ 2 of this chapter	29%
6115 1290	- - - Other - - Of other textile materials	102%
6115 1910	- - - Stretchable or rubberized Note: Refer to additional note 1+ 2 of this chapter	29%
6115 1990	- - - Other - Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	102%
6115 2010	- - - Stretchable or rubberized Note: Refer to additional note 1+ 2 of this chapter	29%
6115 2090	- - - Other - Other: - - Of wool or fine animals hair	102%
6115 9110	- - - Stockings for vanicose veins	14.5%
6115 9120	- - - Other, Straehable or rubberized Note: Refer to additional note 1+ 2 of this chapter	29%
6115 9190	- - - Other	102%

	- - Of cotton:	
6115 9210	- - - Stockings for varicose veins	14.5%
6115 9220	- - - Other , Stretchable or rubberized	29%
	Note: Refer to additional note 1+ 2 of this chapter	
6115 9290	- - - Other	102%
	- - Of synthetic fibres	
6115 9310	- - - Stockings for varicose veins	14.5%
6115 9320	- - - Other , Stretchable or rubberized	29%
	Note: Refer to additional note 1+ 2 of this chapter	
6115 9390	- - - Other	102%
	- - Of other textile materials	
6115 9910	- - - Stockings for varicose veins	14.5%
6115 9920	- - - Other, Stretchable or rubberized	29%
	Note: Refer to additional note 1+ 2 of this chapter	
6115 9990	- - - Other	102%
<u>61.16</u>	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED:	
	Note: Prohibited from import	
	- Impregnated, coated or covered with plastics or rubber	
6116 1010	- - - Stretchable Knittings	29%
	Note: Refer to additional note 2 of this chapter	
6116 1020	- - - Of natural or artificial silk yarn impregnated, coated or covered with plastics	47%
6116 1030	- - - Of wool or fine animal hair impregnated, coated or covered with plastics	47%
6116 1090	- - - Of other textiles material, impregnated ,coated or covered with plastics	29%
	- Other:	
6116 9100	- - Of wool or fine animal hair	47%
6116 9200	- - Of cotton	29%
6116 9300	- - Of synthetic fibers	47%
	- - Of other textile materials	
6116 9910	- - - Of natural silk	47%
6116 9920	- - - Of artificial materials	47%
6116 9990	- - - Of other textile materials	29%
<u>61.17</u>	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES.	
	Note: Prohibited from import and suspended	
	- Shawls, scarves, mufflers, mantillas, veils and the like	
6117 1010	- - - Of natural silk	102%
6117 1020	- - - Of synthetic materials	102%

6117 1030	- - - Of artificial materials	102%
6117 1040	- - - Of wool or fine animal hair	102%
6117 1050	- - - Of cotton	102%
6117 1060	- - - Of other textile materials	102%
	- Ties, bow ties and cravats	
6117 2010	- - - Of natural silk	102%
6117 2020	- - - Of synthetic silk	102%
6117 2030	- - - Of artificial silk	102%
6117 2040	- - - Of wool or fine animal hair	102%
6117 2050	- - - Of cotton	102%
6117 2060	- - - Of other textile materials	102%
	- Other accessories	
6117 8010	- - - Stretchable or containing 5% or more by weight of elastomeric threads or rubberized threads	7%
	Note: Refer to additional note 1+ 2 of this chapter	
	- - - Other:	
6117 8091	- - - - Of natural silk	102%
6117 8092	- - - - Of synthetic silk	102%
6117 8093	- - - - Of artificial silk	102%
6117 8094	- - - - Of wool or fine animal hair	102%
6117 8095	- - - - Of cotton	102%
6117 8099	- - - - Of other textile materials	102%
	- Parts:	
6117 9010	- - - Stretchable or containing 5% or more by weight of elastomeric threads or rubberized threads	7%
	Note: Refer to additional note 1+ 2 of this chapter	
	- - - Other:	
6117 9091	- - - - Of natural silk	102%
6117 9092	- - - - Of synthetic silk	102%
6117 9093	- - - - Of artificial silk	102%
6117 9094	- - - - Of wool or fine animal hair	102%
6117 9095	- - - - Of cotton	102%
6117 9099	- - - - Of other textile materials	102%

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2. This Chapter does not cover:

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

(a) The term ‘suit’ means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately. The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:

- Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- One garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- One or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt. All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:

(a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) A “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) A “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- One garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- One pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall. The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall. All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates

62.01**MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03:**

Note: Refer to additional note 4 of this chapter

- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:

6201 1100	- - Of wool or fine animal hair	102%
6201 1200	- - Of cotton	102%
6201 1300	- - Of man-made Or artificial fibers	102%
6201 1900	- - Of other textile materials	102%
	- Other:	
6201 9100	- - Of wool or fine animal hair	102%
6201 9200	- - Of cotton	102%
6201 9300	- - Of man-made Or artificial fibers	102%
6201 9900	- - Of other textile materials	102%

62.02**WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 6204.**

Note: Refer to additional note 4 of this chapter

- Overcoats, raincoats, car-coats, capes, cloaks and similar articles

6202 1100	- - Of wool or fine animal hair	102%
6202 1200	- - Of cotton	102%
6202 1300	- - Of man-made Or artificial fibers	102%
6202 1900	- - Of other textile materials	102%
	- Other:	
6202 9100	- - Of wool or fine animal hair	102%
6202 9200	- - Of cotton	102%
6202 9300	- - Of man-made Or artificial fibers	102%
6202 9900	- - Of other textile materials	102%

62.03**MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR).**

Note: Refer to additional note 4 of this chapter

- Suits:

6203 1100	- - Of wool or fine animal hair	102%
6203 1200	- - Of synthetic fibers	102%
6203 1900	- - Of other textile materials	102%
	- Ensembles:	

6203 2100	- - Of wool or fine animal hair	102%
6203 2200	- - Of cotton	102%
6203 2300	- - Of synthetic fibers	102%
6203 2900	- - Of other textile material	102%
	- Jackets and blazers:	
6203 3100	- - Of wool or fine animal hair	102%
6203 3200	- - Of cotton	102%
6203 3300	- - Of synthetic fibers	102%
6203 3900	- - Of other textile materials	102%
	- Trousers, bib and brace overalls, breeches and shorts:	
6203 4100	- - Of wool or fine animal hair	102%
6203 4200	- - Of cotton	102%
6203 4300	- - Of synthetic fibers	102%
6203 4900	- - Of other textile materials	102%

62.04

WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR).

Note: Refer to additional note 4 of this chapter

	- Suits:	
6204 1100	- - Of wool or fine animal hair	102%
6204 1200	- - Of cotton	102%
6204 1300	- - Of synthetic fibers	102%
6204 1900	- - Of other textile material	102%
	- Ensembles:	
6204 2100	- - Of wool or fine animal hair	102%
6204 2200	- - Of cotton	102%
6204 2300	- - Of synthetic fibers	102%
6204 2900	- - Of other textile materials	102%
	- Jackets and blazers:	
6204 3100	- - Of wool or fine animal hair	102%
6204 3200	- - Of cotton	102%
6204 3300	- - Of synthetic fibers	102%
6204 3900	- - Of other textile materials	102%
	- Dresses:	
6204 4100	- - Of wool or fine animal hair	102%
6204 4200	- - Of cotton	102%

6204 4300	- - Of synthetic fibers	102%
6204 4400	- - Of artificial fibers	102%
6204 4900	- - Of other textile materials	102%
	- Skirts and divided skirts:	
6204 5100	- - Of wool or fine animal hair	102%
6204 5200	- - Of cotton	102%
6204 5300	- - Of synthetic fibers	102%
6204 5900	- - Of other textile materials	102%
	- Trousers, bib and brace overalls, breeches and shorts:	
6204 6100	- - Of wool or fine animal hair	102%
6204 6200	- - Of cotton	102%
6204 6300	- - Of synthetic fibers	102%
6204 6900	- - Of other textile materials	102%
<u>62.05</u>	MEN'S OR BOYS' SHIRTS:	
6205 1000	- Of wool or fine animal hair	102%
6205 2000	- Of cotton	102%
6205 3000	- Of synthetic Or artificial fibers	102%
6205 9000	- Of other textile materials	102%
<u>62.06</u>	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES.	
	Note: Refer to additional note 4 of this chapter	
6206 1000	- Of silk or silk waste	102%
6206 2000	- Of wool or fine animal hair	102%
6206 3000	- Of cotton	102%
6206 4000	- Of synthetic Or artificial fibers	102%
6206 9000	- Of other textile materials	102%
<u>62.07</u>	MEN'S OR BOYS' SINGLETs AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.	
	Note: Refer to additional note 4 of this chapter	
	- Underpants and briefs:	
6207 1100	- - Of cotton	102%
6207 1900	- - Of other textile materials	102%
	- Nightshirts and pyjamas:	
6207 2100	- - Of cotton	102%
6207 2200	- - Of synthetic Or artificial fibers	102%
6207 2900	- - Of other textile materials	102%

	- Other:	
6207 9100	- - Of cotton	102%
6207 9200	- - Of man-made Or artificial fibers	102%
6207 9900	- - Of other textile materials	102%
<u>62.08</u>	WOMEN'S OR GIRLS' SINGLETs AND OTHER VESTs, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES.	
	Note: Refer to additional note 4 of this chapter	
	- Slips and petticoats:	
	Note: Refer to additional note 2 of this chapter	
6208 1100	- - Of synthetic Or artificial fibers	102%
6208 1900	- - Of other textile materials	102%
	- Nightdresses and pyjamas:	
6208 2100	- - Of cotton	102%
6208 2200	- - Of synthetic Or artificial fibers	102%
6208 2900	- - Of other textile materials	102%
	- Other:	
6208 9100	- - Of cotton	102%
6208 9200	- - Of synthetic Or artificial fibers	102%
6208 9900	- - Of other textile materials	102%
<u>62.09</u>	BABIES' GARMENTS AND CLOTHING ACCESSORIES.	
	- Of wool or fine animal hair	
6209 1010	- - - Garments	102%
6209 1020	- - - Clothing accessories	47%
	- Of cotton:	
6209 2010	- - - Garments	102%
6209 2020	- - - Clothing accessories	47%
	- Of synthetic fibres	
6209 3010	- - - Garments	102%
6209 3020	- - - Clothing accessories	47%
	- Of other textile materials	
6209 9010	- - - Garments	102%
6209 9090	- - - Clothing accessories	47%
<u>62.10</u>	GARMENTS, MADE UP OF FABRICS OF 56.02, 56.03, 59.03, 59.06 OR 59.07:	

	- Of fabrics of heading 56.02 or 56.03	
6210 1010	- - - Of wool or fine animal hair	102%
6210 1020	- - - Of cotton	102%
6210 1030	- - - Of synthetic or artificial fibers	102%
6210 1090	- - - Of other textile materials	102%
	- Other garments, of the type described in subheadings 6201.11 to 6201.19	
6210 2010	- - - Anti fire and chemical materials used in hospitals when imported by hospitals according to consideration of Ministry of Health and solely to the hospital and never to be used	50.5%
	Note: Refer to additional note 4 of this chapter	
	- - - Other:	
6210 2091	- - - - Of natural silk	102%
6210 2092	- - - - Of synthetic or artificial silk	102%
6210 2093	- - - - Of wool or fine animal hair	102%
6210 2094	- - - - Of cotton	102%
6210 2095	- - - - Of other textiles, coated with rubber or oil or similar materials	47%
6210 2099	- - - - Other	102%
	- Other garments, of the type described in subheadings 6202.11 to 6202.19	
6210 3010	- - - Anti fire and chemical materials used in hospitals when imported by hospitals according to consideration of Ministry of Health and solely to the hospital and never to be used	50.5%
	- - - Other:	
6210 3091	- - - - Of natural silk	102%
6210 3092	- - - - Of synthetic or artificial silk	102%
6210 3093	- - - - Of wool or fine animal hair	102%
6210 3094	- - - - Of cotton	102%
6210 3095	- - - - Of other textiles, coated with rubber or oil or similar materials	47%
6210 3099	- - - - Other	102%
	- Other men's or boys' garments	
6210 4010	- - - Anti fire and chemical materials used in hospitals when imported by hospitals according to consideration of Ministry of Health and solely to the hospital and never to be used	50.5%
	- - - Other:	
6210 4091	- - - - Of natural silk	102%
6210 4092	- - - - of synthetic or artificial silk	102%
6210 4093	- - - - Of wool or fine animal hair	102%
6210 4094	- - - - Of cotton:	102%
6210 4095	- - - - Of other textiles, coated with rubber or oil or similar materials for sponge collecting	7%

6210 4096	- - - - Of other textiles, coated with rubber or oil or similar materials for another use	47%
6210 4099	- - - - Other	102%
	- Other women's or girls' garments	
6210 5010	- - - Anti fire and chemical materials used in hospitals when imported by hospitals according to consideration of Ministry of Health and solely to the hospital and never to be used	50.5%
	- - - Other:	
6210 5091	- - - - Of natural silk	102%
6210 5092	- - - - of synthetic or artificial silk	102%
6210 5093	- - - - Of wool or fine animal hair	102%
6210 5094	- - - - Of cotton	102%
6210 5095	- - - - Of other textiles, coated with rubber or oil or similar materials	47%
6210 5099	- - - - Other	102%

62.11 TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS:

	- Swimwear:	
	- - Men's or boys'	
6211 1110	- - - Of cotton	102%
6211 1120	- - - Of synthetic Or artificial fibers	102%
6211 1190	- - - Of other textile materials	102%
	- - Women's or girls'	
6211 1210	- - - Of wool	102%
6211 1220	- - - Of cotton	102%
6211 1230	- - - Of synthetic Or artificial fibers	102%
6211 1290	- - - Of other textile materials	102%
6211 2000	- Ski suits	102%
	- Other garments, men's or boys':	
6211 3100	- - Of wool or fine animal hair	102%
6211 3200	- - Of cotton	102%
6211 3300	- - Of synthetic Or artificial fibers	102%
6211 3900	- - Of other textile materials	102%
	- Other garments, women's or girls':	
6211 4100	- - Of wool or fine animal hair	102%
6211 4200	- - Of cotton	102%
6211 4300	- - Of synthetic Or artificial fibers	102%
6211 4900	- - Of other textile materials	102%

62.12**BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS,
GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF,
WHETHER OR NOT KNITTED OR CROCHETED.**

	- Brassières	
6212 1010	- - - Of natural silk	102%
6212 1020	- - - Of synthetic or artificial fibers	102%
6212 1030	- - - Of wool or fine animal hair	102%
6212 1040	- - - Of cotton	102%
	- - - Of other textile materials	
6212 1091	- - - - Of stretchable textile fabrics, regardless of the type of fabric Note: Refer to additional note 1 of this chapter	47%
6212 1099	- - - - Other	102%
	- Girdles and panty-girdles	
6212 2010	- - - Of natural silk	102%
6212 2020	- - - Of synthetic or artificial fibers	102%
6212 2030	- - - Of wool or fine animal hair	102%
6212 2040	- - - Of cotton	102%
	- - - Of other textile materials	
6212 2091	- - - - Of stretchable textile fabrics, regardless of the type of fabric Note: Refer to additional note 1 of this chapter	47%
6212 2099	- - - - Other	102%
	- Corselettes	
6212 3010	- - - Of natural silk	102%
6212 3020	- - - Of synthetic Or artificial fibers	102%
6212 3030	- - - Of wool or fine animal hair	102%
6212 3040	- - - Of cotton	102%
	- - - Of other textile materials	
6212 3091	- - - - Of stretchable textile fabrics, regardless of the type of fabric Note: Refer to additional notes of this chapter	47%
6212 3099	- - - - Other	102%
	- Other:	
6212 9010	- - - Of natural silk	102%
6212 9020	- - - Of synthetic or artificial fibers	102%
6212 9030	- - - Of wool or fine animal hair	102%
6212 9040	- - - Of cotton	102%
	- - - Of other textile materials	
6212 9091	- - - - Of stretchable textile fabrics, regardless of the type of fabric Note: Refer to additional note 1 of this chapter	47%

6212 9099	- - - - Other	102%
<u>6213</u>	HANDKERCHIEFS:	
6213 1000	- Of natural silk or silk waste	102%
	- of cotton :	
6213 2010	- - - Hair coverings known as "yashmek," including those in the form of garments	102%
6213 2090	- - - Other	102%
6213 9000	- Of other textile materials	102%
<u>62.14</u>	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE:	
6214 1000	- Of silk or silk waste	102%
6214 2000	- Of wool or fine animal hair	102%
6214 3000	- Of synthetic fibers	102%
6214 4000	- Of artificial fibers	102%
	- Of other textile materials	
	- - - of cotton:	
6214 9011	- - - - Hair coverings known as "yashmek," including those in the form of garments	102%
6214 9019	- - - - Other	102%
6214 9090	- - - Other	102%
<u>62.15</u>	TIES, BOW TIES AND CRAVATS.	
6215 1000	- Of silk or silk waste	102%
6215 2000	- Of synthetic Or artificial fibers	102%
6215 9000	- Of other textile materials	102%
<u>62.16</u>	GLOVES, MITTENS AND MITTS:	
	Note: Refer to additional note 3 of this chapter	
6216 0010	- - - Of natural silk	102%
6216 0020	- - - Of synthetic Or artificial fibers	102%
6216 0030	- - - Of wool or fine animal hair	102%
6216 0040	- - - Of cotton	102%
6216 0090	- - - Of other textile materials	102%
<u>62.17</u>	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF 62.12:	
	- Accessories	
	- - - Of natural silk:	
6217 1011	- - - - Socks, not knitted	102%
6217 1019	- - - - Other	47%
	- - - Of synthetic Or artificial fibers	

6217 1021	----- Socks, not knitted	102%
6217 1029	----- Other	47%
	--- Of wool or fine animal hair	
6217 1031	----- Socks, not knitted	102%
6217 1039	----- Other	47%
	--- Of cotton:	
6217 1041	----- Socks, not knitted	102%
6217 1049	----- Other	47%
	--- Of other textile materials	
6217 1091	----- Socks, not knitted nor coated with oils, rubber or similar materials	47%
6217 1099	----- Other	47%
	- Parts:	
	--- Parts of garments	
6217 9011	----- Of natural silk	102%
6217 9012	----- Of synthetic Or artificial fibers	102%
6217 9013	----- Of wool or fine animal hair	102%
6217 9014	----- Of cotton	102%
6217 9019	----- Of other textile materials	102%
	--- Parts , clothing accessories	
6217 9021	----- Of natural silk	47%
6217 9022	----- Of synthetic or artificial fibers	47%
6217 9023	----- Of wool or fine animal hair	47%
6217 9024	----- Of cotton	47%
6217 9025	----- Of other textiles, coated with rubber or oil or similar materials	47%
6217 9029	----- Other	47%

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

NOTES

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - a) Goods of Chapters 56 to 62; or
 - b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
 - a) Articles of textile materials
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - b) Footwear and headgear of any material other than asbestos. In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
 - (i) they must show signs of appreciable wear, and
 - (ii) they must be presented in bulk or in bales, sacks or similar packings.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings: 6307.10.11 and 6306.29.10

I - BLANKETS AND TRAVELLING RUGS.

6301

BLANKETS AND TRAVELLING RUGS.

6301 1000	- Electric blankets	47%
	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	
6301 2010	- - - of Knitted pieces	102%
6301 2090	- - - Other	47%
	- Blankets (other than electric blankets) and travelling rugs, of cotton	
6301 3010	- - - of Knitted	102%
6301 3090	- - - Other	47%
	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	
6301 4010	- - - Of non-textile materials	23.5%
6301 4020	- - - of Knitted	102%
6301 4090	- - - Other	47%
	- Other blankets and travelling rugs	
6301 9010	- - - Of non-textile materials	23.5%
6301 9020	- - - of Knitted	102%
6301 9090	- - - Other	47%

63.02

BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.

	- Bed linen, knitted or crocheted	
6302 1010	- - - Of synthetic Or artificial fibers	102%
6302 1020	- - - Of cotton	102%
6302 1090	- - - Of other textile materials	102%
	- Other bed linen, printed:	
6302 2100	- - Of cotton	71%
	- - Of synthetic Or artificial fibers	
6302 2210	- - - Of non-textile materials	23.5%
6302 2290	- - - Other	71%
	- - Of other textile materials	
6302 2910	- - - Of natural silk	132%
6302 2990	- - - Of other textile materials	47%
	- Other bed linen:	
6302 3100	- - Of cotton	71%
	- - Of synthetic of man-made fibers	

6302 32 10	- - - Of non-textile materials	23.5%
6302 32 90	- - - Other	71%
	- - Of other textile materials	
6302 39 10	- - - Of natural silk	132%
6302 39 90	- - - Of other textile materials	47%
	- Table linen, knitted or crocheted	
6302 40 10	- - - Of man-made Or artificial fibers	102%
6302 40 20	- - - Of cotton	102%
6302 40 90	- - - Of other textile materials	102%
	- Other table linen:	
6302 51 00	- - Of cotton	71%
6302 52 00	- - Of flax	47%
	- - Of man-made Or artificial fibers	
6302 53 10	- - - Of non-textile materials	23.5%
6302 53 90	- - - Other	71%
	- - Of other textile materials	
6302 59 10	- - - Of natural silk	132%
6302 59 90	- - - Other	47%
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	71%
	- Other:	
	- - Of cotton:	
6302 91 10	- - - of Knitted	102%
6302 91 90	- - - Other	71%
	- - Of flax	
6302 92 10	- - - of Knitted	102%
6302 92 90	- - - Other	47%
	- - Of man-made Or artificial fibers	
6302 93 10	- - - Of non textile materials	23.5%
6302 93 20	- - - of Knitted	102%
6302 93 90	- - - Other	71%
	- - Of other textile materials	
6302 99 10	- - - of Knitted	102%
	- - - Other:	
6302 99 91	- - - - Of natural silk	132%
6302 99 99	- - - - Other	47%

<u>6303</u>	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES.	
	- Knitted or crocheted:	
6303 1100	- - Of cotton	102%
6303 1200	- - Of synthetic fibers	102%
6303 1900	- - Of other textile materials	102%
	- Other:	
6303 9100	- - Of cotton	71%
6303 9200	- - Of synthetic fibers	71%
	- - Of other textile materials	
6303 9910	- - - Of natural silk	132%
6303 9920	- - - Of artificial fibers	71%
6303 9990	- - - Other	47%
<u>63.04</u>	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04:	
	- Bedspreads:	
	- - Knitted or crocheted	
6304 1110	- - - Of man-made or artificial fibers	102%
6304 1120	- - - Of cotton	102%
6304 1190	- - - Of other textile materials	102%
	- - Other:	
6304 1910	- - - Of non-textile materials	23.5%
	- - - Other:	
6304 1991	- - - - Of natural silk	132%
6304 1992	- - - - Of man-made or artificial fibers	71%
6304 1993	- - - - Of cotton	71%
6304 1999	- - - - Of other textile materials	47%
	- Other:	
	- - Knitted or crocheted	
6304 9110	- - - Of man-made or artificial silk	102%
6304 9120	- - - Of cotton	102%
6304 9190	- - - Of other textile materials	102%
	- - Not knitted or crocheted, of cotton	
	- - - Of felt	
6304 9211	- - - - Coated with oil or rubber for industrial establishments	23.5%
6304 9212	- - - - coated with oil or rubber, imported by another party	47%
6304 9213	- - - - other, for industrial establishments	7%

6304 92 19	- - - - Other	29%
6304 92 90	- - - Other	71%
6304 93 00	- - Not knitted or crocheted, of synthetic fibers	71%
	- - Not knitted or crocheted, of other textile materials	
6304 99 10	- - - Of natural silk	132%
6304 99 20	- - - Of artificial silk	71%
6304 99 30	- - - Of cotton	71%
6304 99 90	- - - Of other textile materials	47%
<u>63.05</u>	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS:	
	- Of jute or of other textile bast fibres of heading . 5303	
	- - - of jute	
6305 10 11	- - - - Knitted	102%
6305 10 19	- - - - Other	1.7%
6305 10 90	- - - Other	7%
	- Of cotton:	
6305 20 10	- - - Knitted	102%
6305 20 90	- - - Other	71%
	- Of man-made textile materials:	
	- - Flexible intermediate bulk containers	
6305 32 10	- - - Of non-textile materials	23.5%
6305 32 20	- - - Knitted	102%
6305 32 90	- - - Other	29%
	- - Other, of polyethylene or polypropylene strip or the like	
6305 33 10	- - - Knitted	102%
6305 33 90	- - - Other	29%
	- - Other:	
6305 39 10	- - - Of non-textile materials	23.5%
6305 39 20	- - - Knitted	102%
6305 39 90	- - - Other	29%
	- Of other textile materials	
6305 90 10	- - - Knitted	102%
6305 90 90	- - - Other	29%
<u>6306</u>	TARPAULINS, AWNINGS, AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS.	
	- Tarpaulins, awnings and sunblinds:	
6306 11 00	- - Of cotton	71%

	- - Of synthetic fibers	
6306 1210	- - - for industrial establishment	7%
6306 1290	- - - Other	29%
	- - Of other textile materials :	
6306 1910	- - - Readymade covers of imported linen, for use in the fumigation of orange trees	1.7%
Note: for applying reduced duty refer to note 1 of this chapter		
	- - - Other:	
6306 1991	- - - - imported by industrial establishments owners	7%
6306 1999	- - - - Other	29%
	- Tents:	
6306 2100	- - Of cotton	71%
6306 2200	- - Of synthetic fibers	29%
	- - Of other textile materials	
6306 2910	- - - Readymade tents of imported linen, for use in the fumigation of orange trees	1.7%
Note: for applying reduced duty refer to note 1 of this chapter		
	- - - Other:	
6306 2991	- - - - imported by industrial establishments owners	7%
6306 2999	- - - - Other	29%
	- Sails:	
	- - Of synthetic fibers	
6306 3110	- - - imported by industrial establishments owners	7%
6306 3190	- - - Other	29%
	- - Of other textile materials	
6306 3910	- - - Of cotton	71%
	- - - Other	
6306 3991	- - - - for industrial establishment	7%
6306 3999	- - - - Other	29%
	- Pneumatic mattresses:	
6306 4100	- - Of cotton	71%
	- - Of other textile materials	
6306 4910	- - - Of non-textile materials	23.5%
	- - - Other:	
6306 4991	- - - - for industrial establishment	7%
6306 4999	- - - - Other	29%
	- Other:	
6306 9100	- - Of cotton	71%
	- - Of other textile materials	

6306 9910	- - - Of non-textile materials	23.5%
	- - - Other:	
6306 9991	- - - - for industrial establishment	7%
6306 9999	- - - - Other	29%
63.07	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.	
	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	
	- - - of felt	
6307 1011	- - - - Ready-made types for industrial establishment	7%
	Note: Refer to Additional note 1 of this chapter	
6307 1012	- - - - ready made types imported by another party	29%
6307 1013	- - - - other for industrial establishment	23.5%
6307 1014	- - - - other imported by merchant	47%
6307 1020	- - - Of non-textile materials	23.5%
6307 1030	- - - Of knitted	102%
6307 1090	- - - Other	71%
	- Life-jackets and life-belts	
6307 2010	- - - Knitted, not rubberised or stretchable	102%
	- - - Knitted, rubbery or stretchable	
	Note: Refer to the additional notes of the chapter	
6307 2021	- - - - Imported by industrialist	7%
6307 2029	- - - - Imported by merchant	29%
6307 2090	- - - Other	71%
	- Other:	
	- - - of felt	
6307 9011	- - - - Ready-made types for industrial establishments	7%
	Note: Refer to additional note 1 of this chapter	
6307 9012	- - - - ready-made types imported by another party	29%
6307 9013	- - - - other, imported by industrialist only	23.5%
6307 9019	- - - - Other imported by another party	47%
6307 9020	- - - Of non-textile materials	23.5%
6307 9030	- - - Knitted, not rubberised or stretchable	102%
6307 9040	- - - Knitted, rubberised or stretchable	7%
	Note: Refer to additional notes of this chapter	
	- - - Other:	
6307 9091	- - - - for industrial establishment	35%
6307 9099	- - - - Other	71%

II- SETS

63.08

SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIHES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE:

	- - -	woven fabrics	
6308 0011	- - - -	Of natural silk	71%
6308 0012	- - - -	Of man-made Or artificial fibers	47%
6308 0013	- - - -	Of wool	47%
6308 0014	- - - -	Of cotton, weighing less than 100 g/sqm	29%
6308 0015	- - - -	Of cotton, weighing 100 g/sqm or more	71%
6308 0016	- - - -	Of linen, ramie or other plant textile fibers	7%
	- - -	of yarn	
6308 0021	- - - -	Of natural silk	47%
6308 0022	- - - -	Of cotton	23.5%
6308 0029	- - - -	Of other textile materials	7%

WORN CLOTHING AND OTHER WORN ARTICLES

63.09

WORN CLOTHING AND OTHER WORN ARTICLES:

6309 0010	- - -	Footwear	102%
6309 0020	- - -	Headgear	29%
6309 0090	- - -	Other	29%

63.10

USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:

6310 1000	-	Sorted	29%
6310 9000	-	Other	29%

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH;

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:
 - a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - c) Worn footwear of heading 63.09;
 - d) Articles of asbestos (heading 68.12);
 - e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
 - (a) The terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) The term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter:
 - (a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to:
 - (a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

<u>64.01</u>	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES:		
6401 1000	- Footwear incorporating a protective metal toe-cap		102%
	- Other footwear:		
6401 9100	- - Covering the knee		102%
6401 9200	- - Covering the ankle but not covering the knee		102%
6401 9900	- - Other		102%
<u>64.02</u>	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS.		
	- Sports footwear:		
6402 1200	- - Ski-boots ,cross-country ski footwear and snowboard boots		102%
6402 1900	- - Other		102%
6402 2000	- Footwear with upper straps or thongs assembled to the sole by means of plugs		102%
6402 3000	- Other footwear, incorporating a protective metal toe-cap		102%
	- Other footwear:		
6402 9100	- - Covering the ankle		102%
	- - Other:		
6402 9910	- - - ruller foots inforced by unor steel layer for special uses		50.5%
6402 9990	- - - Other		102%
<u>64.03</u>	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.		
	- Sports footwear:		
6403 1200	- - Ski-boots and cross-country ski footwear and snowboard boots		102%
6403 1900	- - Other		102%
6403 2000	- Footwear with outer soles of leather, and uppers which consist of leather straps cross the instep and around the big toe		102%
6403 3000	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		102%
6403 4000	- Other footwear, incorporating a protective metal toe-cap		102%
	- Other footwear with outer soles of leather:		
6403 5100	- - Covering the ankle		102%
6403 5900	- - Other		102%
	- Other footwear:		
6403 9100	- - Covering the ankle		102%
6403 9900	- - Other		102%
<u>64.04</u>	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS:		
	- Footwear with outer soles of rubber or plastics:		
	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like		
6404 1110	- - - With uppers of natural silk or man-made silk		102%
6404 1190	- - - With uppers of other textile materials		102%

	- - Other:	
6404 19 10	- - - With uppers of natural, artificial or man-made silk	102%
6404 19 90	- - - With uppers of other textile materials	102%
	- Footwear with outer soles of leather or composition leather	
6404 20 10	- - - With uppers of natural, synthetic or artificial silk	102%
6404 20 90	- - - With uppers of other textile materials	102%
<u>6405</u>	OTHER FOOTWEAR:	
	- With uppers of leather or composition leather	
6405 10 10	- - - Shoes, with cork outsoles	102%
6405 10 20	- - - Shoes, with wood outsoles	102%
6405 10 90	- - - shoes with outer soles of other material	102%
	- With uppers of textile materials	
6405 20 10	- - - Shoes, with cork outsoles	102%
6405 20 20	- - - Shoes, with wood outsoles	102%
6405 20 90	- - - shoes with outer soles of other material	102%
	- Other:	
6405 90 10	- - - Shoes, with cork outsoles	102%
6405 90 20	- - - Shoes, with wood outsoles	102%
6405 90 90	- - - shoes with outer soles of other materials	102%
<u>64.06</u>	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF.	
	- Uppers and parts thereof, other than stiffeners	
	- - - shoes uppers	
6406 10 11	- - - - Of leather	71%
6406 10 12	- - - - stripes of rubber for beach and bath slippers, for industrial establishment	35%
6406 10 13	- - - - stripes of rubber for beach and bath slippers imported by another party	71%
6406 10 19	- - - - Other	71%
	- - - uppers parts	
6406 10 91	- - - - Of iron, for sports shoes	29%
6406 10 99	- - - - Other	71%
	- Outer soles and heels, of rubber or plastics	
6406 20 10	- - - Of rubber	71%
6406 20 20	- - - Of plastic	71%
	- Other:	
	- - Of wood	
	- - - Heels and soles	
6406 91 11	- - - - in men shoes of medical shoes	7%
6406 91 19	- - - - Other	29%
6406 91 90	- - - Other	35%

	- - Of other materials	
	- - - Leg protectors and the like and parts thereof	
6406 9911	- - - - Of leather	29%
6406 9919	- - - - Other	71%
	- - - Other:	
6406 9991	- - - - Of cork	29%
6406 9992	- - - - Of paper or compressed paperboard	29%
6406 9993	- - - - Of textile fabrics	71%
6406 9994	- - - - Of leather	71%
6406 9995	- - - - Of metal, for sports shoes(of copper or alumenium)	29%
6406 9996	- - - - Of iron , for sports shoes	7%
6406 9999	- - - - Of rubber or other materials	71%

CHAPTER 65

HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

<u>65.01</u>			
6501 00 00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT.	47%	
<u>65.02</u>			
6502 00 00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR MADE WITH BRIMS, NOR LINED, NOR TRIMMED.	47%	
<u>65.03</u>			
6503 00 00	FELT HATS AND OTHER FELT HEADGEAR, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING 6501, WHETHER OR NOT LINED OR TRIMMED.	47%	
<u>65.04</u>			
6504 00 00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.	47%	
<u>65.05</u>	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.		
6505 1000	- Hair nets	71%	
6505 9000	- Other	47%	
<u>65.06</u>	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.		
	- Safety headgear		
6506 10 10	- - - fine proof & anti-chemical vused in hospital, imported by hospitals according to judgments of ministry of health, strictly for hospitals Note: it must be made of woven textile coated with silicate mentioned in heading 5907	23.5%	
6506 10 90	- - - Other	47%	
	- Other:		
6506 9100	- - Of rubber or of plastics	47%	
6506 9200	- - Of furskin	47%	
6506 9900	- - Other	47%	
<u>65.07</u>	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR.		
6507 00 10	- - - for industrial establishment	23.5%	
6507 00 10	- - - Other	47%	

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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings: 6603.10.10 and 6603.20.91.

66.01**UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING- STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS).**

6601 1000	- Garden or similar umbrellas	47%
	- Other:	
	- - Having a telescopic shaft	
6601 9110	- - - Of cotton	47%
6601 9120	- - - Stitched or decorated with lace, knotting, or handles of ivory or conch shell or amber or decorated with precious metals	47%
6601 9190	- - - Other	47%
	- - Other:	
6601 9910	- - - Of cotton	47%
6601 9920	- - - Stitched or decorated with lace, knotting, or handles of ivory or conch shell or amber or decorated with precious metals	47%
6601 9990	- - - Other, tixtile materials	47%

66.02

6602 00 00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.	47%
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66.03**PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02:**

	- Handles and knobs	
6603 1010	- - - Prepared for the manufacture of umbrellas	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
	- - - Other:	
6603 1091	- - - - For industrial establishments	23.5%
6603 1099	- - - - Other	47%
	- Umbrella frames, including frames mounted on shafts (sticks)	
	- - - Frames mounted on shafts	
6603 2011	- - - - for industrial establishment	23.5%
6603 2019	- - - - Other	47%
	- - - Other:	
6603 2091	- - - - Prepared for the manufacture of umbrellas	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
6603 2099	- - - - Other	47%
	- Other:	
6603 9010	- - - for industrial establishment	23.5%
6603 9090	- - - Other	47%

CHAPTER 67

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

NOTES

1. This Chapter does not cover:

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

<u>67.01</u>			
6701 00 00		SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN, AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 0505 AND WORKED QUILLS AND SCAPES).	71%
<u>67.02</u>		ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.	
6702 1000	- Of plastics		71%
6702 9000	- Of other materials		71%
<u>67.03</u>			
6703 00 00		HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS AND THE LIKE.	71%
<u>67.04</u>		WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED.	
	- Of synthetic textile materials:		
6704 1100	- - Complete wigs		71%
6704 1900	- - Other		71%
6704 2000	- Of human hair		71%
6704 9000	- Of other materials		71%

SECTION XIII

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

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

NOTES

1- This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 4.810 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
- (n) Articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

<u>68.01</u>	6801 00 00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	20%
<u>68.02</u>		WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 68.01; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY colored GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE):	
		- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder, of natural stone (including slate).	
6802 10 10	- - -	Slate mosaic cubes	47%
6802 10 90	- - -	Other:	71%
	-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
	- -	Marble, travertine and alabaster	
6802 21 10	- - -	for industrial establishment	23.5%
6802 21 90	- - -	Other	47%
	- -	Other calcareous stone	
6802 22 10	- - -	for industrial establishment	23.5%
6802 22 90	- - -	Other	47%
	- -	Granite	
6802 23 10	- - -	for industrial establishment	23.5%
6802 23 90	- - -	Other	47%
	- -	Other stone	
6802 29 10	- - -	for industrial establishment	23.5%
6802 29 90	- - -	Other	47%
	-	Other:	
	- -	Marble, travertine and alabaster	
6802 91 10	- - -	Statuettes and articles for ornamentation, decoration, furnishing, office use or personal use	132%
	- - -	Other:	
6802 91 91	- - - -	for industrial establishment	35%
6802 91 99	- - - -	Other	71%
	- -	Other calcareous stone	
6802 92 10	- - -	Statuettes and articles for ornamentation, decoration, furnishing, office use or personal use	132%
	- - -	Other:	
6802 92 91	- - - -	for industrial establishment	35%

6802 9299	- - - Other	71%
	- - Granite	
6802 9310	- - - Statuettes and articles for ornamentation, decoration, furnishing, office use or personal use	132%
	- - - Other	
6802 9391	- - - - for industrial establishment	35%
6802 9399	- - - - Other	71%
	- - Other stone	
6802 9910	- - - Statuettes and articles for ornamentation, decoration, furnishing, office use or personal use	132%
	- - - Other:	
6802 9991	- - - - for industrial establishment	35%
6802 9999	- - - - Other	71%
<u>68.03</u>	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE.	
	- - - Slabs, sheets and tiles for building or paving	
6803 0011	- - - - for industrial establishment	5%
6803 0019	- - - - Other	20%
	- - - Other:	
6803 0091	- - - - for industrial establishment	23.5%
6803 0099	- - - - Other	47%
<u>68.04</u>	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.	
6804 1000	- Millstones and grindstones for milling, grinding or pulping	47%
	- Other millstones, grindstones, grinding wheels and the like:	
6804 2100	- - Of agglomerated synthetic or natural diamond	23.5%
6804 2200	- - Of other agglomerated abrasives or of ceramics	23.5%
	- - Of natural stone	
6804 2310	- - - for pressing olive & sesame:	47%
6804 2390	- - - Other	23.5%
6804 3000	- Hand sharpening or polishing stones	23.5%
<u>68.05</u>	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP.	

6805 1000	- On a base of woven textile fabric only	5%
6805 2000	- On a base of paper or paperboard only	5%
6805 3000	- On a base of other materials	5%
<u>68.06</u>	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 6811 OR 6812 OR OF CHAPTER 69.	
6806 1000	- Slag wool, rock wool and similar mineral wool (including intermixtures thereof), in bulk, sheets or rolls	5%
6806 2000	- Exfoliated vermiculite, expanded clays, formed slag and similar expanded mineral materials (including intermixtures thereof)	47%
	- Other:	
6806 9010	- - - perlite, for industrial establishment:	23.5%
6806 9090	- - - Other	47%
<u>68.07</u>	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH).	
	- In rolls	
6807 1010	- - - water proof material, consisting of (bitumine, gum, glass wool), imported by owners of industrial establishments	23.5%
6807 1090	- - - Other	47%
	- Other:	
	- - - Flagstones made of pressed asphalt or of asphalt mastic, for use in paving roads	
6807 9011	- - - - By industrial establishment	5%
6807 9019	- - - - Other	20%
	- - - Other:	
6807 9091	- - - - water proof material, consisting of (bitumine, gum, glass wool), imported by owners of industrial establishments	23.5%
6807 9099	- - - - Other	47%
<u>68.08</u>	6808 00 00 PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBER, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS.	20%
<u>68.09</u>	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER:	
	- Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809 1100	- - Faced or reinforced with paper or paperboard only	47%

6809 1900	- - Other	47%
	- Other articles	
6809 9010	- - - Statuettes; articles for ornamentation, decoration, furnishing, office use or personal use	132%
	- - - Other:	
6809 9091	- - - - for industrial establishment	23.5%
6809 9099	- - - - Other	47%
<u>68.10</u>	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED:	
	- Tiles, flagstones, bricks and similar articles:	
6810 1100	- - Building blocks and bricks	47%
6810 1900	- - Other	47%
	- Other articles:	
	- - Prefabricated structural components for building or civil engineering :	
6810 9110	- - - Welded steel pipes lined with a double layer of reinforced concrete	5%
6810 9190	- - - Other	23.5%
	- - Other:	
6810 9910	- - - Statuettes and articles for ornamentation, decoration, furnishing, office use or personal use	132%
6810 9990	- - - Other	47%
<u>68.11</u>	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBER-CEMENT OR THE LIKE:	
6811 1000	- Corrugated sheets	20%
6811 2000	- Other sheets, panels, tiles and similar articles	20%
	- Tubes, pipes and tube or pipe fittings	
6811 3010	- - - Tubes & pipes of asbestos & atwrnit	20%
6811 3090	- - - Other	20%
	- Other articles	
6811 9010	- - - aternit plates	20%
6811 9090	- - - Other	20%
<u>68.12</u>	FABRICATED ASBESTOS FIBERS; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR,GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 6811 OR 6813.	
	Note: subheading 6812.10.00 , 6812.20.00 , 6812.30.00 and 6812.40.00 due to amendment of hamonized system of 2002 to belong to subheading 6812.90.00	
6812 5000	- Clothing, clothing accessories, footwear and headgear	47%
6812 6000	- Paper, millboard and felt	47%

6812 7000	- Compressed asbestos fiber jointing, in sheets or rolls	47%
6812 9000	- Other	47%
<u>68.13</u>	FRICITION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS.	
6813 1000	- Brake linings and pads	23.5%
6813 9000	- Other	23.5%
<u>6814</u>	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS.	
6814 1000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	23.5%
6814 9000	- Other	23.5%
<u>68.15</u>	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBERS, ARTICLES OF CARBON FIBERS AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED.	
6815 1000	- Non-electrical articles of graphite or other carbon	47%
	- Articles of peat	
6815 2010	- - - bottles & giffidiscs for sowing seeds & flowers	23.5%
6815 2090	- - - Other	47%
	- Other articles:	
6815 9100	- - Containing magnesite, dolomite or chromite	47%
6815 9900	- - Other	47%

CHAPTER 69

CERAMIC PRODUCTS

NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

I-Goods of siliceous fossil meals or similar siliceous earthes, and refractory goods

69.01 **6901 00 00** **BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS:** **1.7%**

69.02 **REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS:**

6902 1000 - Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr₂O₃ **1.7%**

6902 2000 - Containing by weight more than 50% of alumina (Al₂O₃), of silica (SiO₂) or of a mixture or compound of these products **1.7%**

6902 9000 - Other **1.7%**

69.03 **OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS.**

- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products

6903 1010 - - - Crucibles **5%**

6903 1090 - - - Other **10%**

- Containing by weight more than 50% of alumina (Al₂O₃) or of a mixture or compound of alumina and of silica (SiO₂)

6903 2010 - - - Crucibles **5%**

6903 2090 - - - Other **10%**

- Other:

6903 9010 - - - Crucibles **5%**

6903 9090 - - - Other **10%**

II-OTHER CERAMIC PRODUCTS

69.04 **CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE.**

6904 1000 - Building bricks **29%**

6904 9000 - Other **29%**

69.05 **ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY-LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS.**

Note: Refer to additional note 1 of this chapter

6905 1000 - Roofing tiles **29%**

6905 9000 - Other **29%**

69.06 **6906 00 00** **CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS.** **10%**

69.07**UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING.**

Note: Refer to additional note 2 of this chapter

- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm

6907 1010	- - - ceramic specified for operation rooms imported by owners of private hospital according to the ministry of health considerations for each hospital on terms and specifications in condition not to use or cede	10%
6907 1020	- - - anti-acid ceramic of the industrial establishment imported by the owner licensed for food industry and refrigerating constructions which use plaster and compounds in its industries for one time according to the Ministry of industry consideration	10%
6907 1030	- - - ceramic tiles and cubes for paving mill walls imported by owners of industrial establishments to coat enamel according to the Ministry of industry consideration	10%
6907 1090	- - - Other	20%
6907 9000	- Other	20%

69.08**GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:**

Note: Refer to additional note 3 of this chapter

- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm

6908 1010	- - - ceramic specified for operation rooms imported by owners of private hospital according to the ministry of health considerations for each hospital on terms and specifications in condition not to use or cede	65.5%
6908 1020	- - - ceramic tiles and cubes for paving of thickness more than 8mm.	132%
6908 1030	- - - imported by metal establishment and distributed by construction establishment taking into consideration internal production with approval of the Ministry of Supply and Industry.	65.5%
6908 1090	- - - Other	132%
6908 9000	- Other	132%

69.09**CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS.**

- Ceramic wares for laboratory, chemical or other technical uses:

6909 1100	- - Of porcelain (on china)	7%
6909 1200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	7%
6909 1900	- - Other	7%
6909 9000	- Other	7%

<u>69.10</u>	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES.		
6910 1000	- Of porcelain or china		47%
6910 9000	- Other		47%
<u>69.11</u>	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR OF CHINA.		
6911 1000	- Tableware and kitchenware		71%
6911 9000	- Other		71%
<u>69.12</u>	6912 00 00	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA.	71%
<u>69.13</u>	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES.		
6913 1000	- Of porcelain or china		132%
6913 9000	- Other		132%
<u>69.14</u>	OTHER CERAMIC ARTICLES.		
	Note: Refer to additional note 5 of this chapter		
	- Of porcelain or china		
6914 1010	- - filters of ceramic technically prepared to filter liquid fuels		23.5%
6914 1020	- - ceramic moulds for manufacturing rubber gloves imported by owners of industrial establishments according to Ministry of Industry considerations		23.5%
6914 1030	- - ceramic products as substitute parts for manufacturing ceramic and sanitary tools imported by owners of industrial establishment for manufacturing ceramic and ceramic sanitary tools according to Ministry of Industry considerations		23.5%
6914 1090	- - Other		47%
6914 9000	- Other:		47%
6914 9010	- - punched clay parts for manufacturing gas stove and meat and chicken grills imported by industrial establishments owners according to Ministry of Industry considerations		23.5%
6914 9020	- - filtering stones for aquariums		23.5%
6914 9090	- - Other		47%

CHAPTER 70
GLASS AND GLASSWARE

NOTES

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass flit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05
 - (a) Glass is not regarded as “worked” by reason of any process it has undergone before annealing;
 - (b) Cutting to shape does not affect the classification of glass in sheets;
 - (c) The expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression “glass wool” means:
 - (a) Mineral wools with a silica (SiO_2) content not less than 60 % by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O OR Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight. Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

1. For the purposes of subheadings 70.13.21, 70.13.31 and 70.13.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>70.01</u>	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS.		
7001 0010	- - - Cullet and other waste and scrap of glass (including glass breakers)		1.7%
	- - - Glass in the mass		
7001 0091	- - - - Optical glass		1.7%
	Note: refer to additional note 1 and 2 of this chapter		
7001 0099	- - - - Other		7%
<u>70.02</u>	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKED.		
	- Balls:		
7002 1010	- - - Balls for optical glass		1.7%
	Note: Refer to additional note 1+ 2 of this chapter		
	- - - Other:		
7002 1091	- - - - for industrial establishment		7%
7002 1099	- - - - Other		29%
	- Rods:		
7002 2010	- - - Rods or tubes for optical glass		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 and 2 of this chapter		
	- - - Other:		
7002 2091	- - - - for industrial establishment		7%
7002 2099	- - - - Other		29%
	- tubes		
7002 3100	- - Of fused quartz or of other fused silica		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
7002 3200	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
7002 3900	- - Other		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>70.03</u>	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.		
	- Non-wired sheets:		
	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
7003 1210	- - - Flashed or having an absorbent or reflecting layer		102%
	- - - Coloured or dimmed in the mass		
7003 1221	- - - - Optical glass		1%
	Note: Exempted from unified tax according to decree 266 of 2001		

refer to additional note 1 and 2 of this chapter

7003 1222	- - - Glass intended for use in factory buildings, of a thickness of not less than 6.5 mm or rectangular or square sheets	29%
	Note: Rfer to additional note 1 of this chapter	
7003 1223	- - - Prepared for mirrors	29%
7003 1229	- - - Other	102%
7003 1230	- - - armed by other glass (double)	102%
	- - Other:	
7003 1910	- - - Prepared for mirrors	29%
7003 1920	- - - Glass intended for use in factory buildings, of a thickness of 6.5 mm or more in the form of square-rectangular sheets	29%
	Note: Rfer to additional note 1 of this chapter	
7003 1990	- - - Other	102%
	- Wired sheets	
7003 2010	- - - Glass intended for use in factory buildings, of a thickness of not less than 6.5 mm in the form of square rectangular sheets	29%
	Note: Rfer to additional note 1 of this chapter	
7003 2090	- - - Other	102%
7003 3000	- Profiles	102%

70.04

DRAWN GLASS AND BLOWN GLASS, IN SHEETS WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.

	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	
	- - - glass colored or dimmed in the mass	
7004 2011	- - - - Optical glass	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 and 2 of this chapter	
7004 2019	- - - - Other	102%
7004 2090	- - - Other	102%
7004 9000	- Other glass	102%

70.05

FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED.

7005 1000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	102%
	- Other non-wired glass:	
	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	
	- - - colored in the mass	
7005 2111	- - - - Optical glass, optically unworked	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional notes 1 + 2 + 3 of this chapter	

7005 2119	- - - Other	102%
	Note: Refer to the additional notes 9 of this chapter regarding deletion of the subheading 70051212	
7005 2190	- - - Other	102%
	- - Other:	
7005 2910	- - - Glass plates of a thickness exceeding 4 mm but less than 10 mm; glass drawn by the Libby-Owens or Pittsburgh processes, polished on both surfaces, prepared for mirrors	29%
	Note: Refer to additional note 9 of this chapter	
7005 2990	- - - Other	102%
7005 3000	- Wired glass	102%
<u>70.06</u>	GLASS OF HEADING 7003, 7004 OR 7005, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS.	
	- - - glass plates of a thickness exceeding 4mm but less than 10mm prepared for mirrors	
7006 0011	- - - Moulded, decorated or edge-worked	29%
7006 0012	- - - Drawn by the Libby Owens or Pittsburgh processes, polished on both surfaces, with cut edges	29%
7006 0020	- - - Optical glass, optically unworked	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional notes 1 + 2 + 3 of this chapter	
7006 0030	- - - Plates for observation glass openings	29%
7006 0090	- - - Other	102%
<u>70.07</u>	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS.	
	- Toughened (tempered) safety glass:	
7007 1100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	29%
7007 1900	- - Other	29%
	- Laminated safety glass:	
7007 2100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	29%
7007 2900	- - Other	29%
<u>70.08</u>	7008 00 00 MULTIPLE-WALLED INSULATING UNITS OF GLASS	29%
<u>70.09</u>	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS.	
7009 1000	- Rear-view mirrors for vehicles	23.5%
	- Other:	
	- - Unframed	
7009 9110	- - - for industrial establishment	23.5%
7009 9190	- - - Other	47%

7009 9200	- - Framed	47%
70.10	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.	
	- Ampoules	
7010 1010	- - - Ampoules for vaccines, pollination and injection medicine Note: Rfer to additional note 1 of this chapter	1.7%
7010 1090	- - - Other	29%
7010 2000	- Stoppers, lids and other closures	29%
	- Other: Note: Amendment of the system of 2002,deletion of the subheading from 701091 to 701094	
	- - - preserving jars Note: Refer to additional note 4 of this chapter	
7010 9011	- - - - for industrial establishment	50.5
7010 9019	- - - - Other	102%
	- - - carboys of 5L volume	
7010 9021	- - - - for industrial establishment	7%
7010 9029.	- - - - Other	29%
7010 9030	- - - glass receptacles (excluding ampoules) for vaccines, pollination and injection medicine Note: Refer to additional note 1 of this chapter	1.7%
7010 9040	- - - flasks for medicine industry Note: Refer to additional note 1 of this chapter	1.7%
7010 9050	- - - colored flasks with neck of spiral closures of volume 60m3 or less	1.7%
	- - - Other:	
7010 9491	- - - - for industrial establishment	35%
7010 9499	- - - - Other	71%
70.11	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE RAY TUBES OR THE LIKE.	
	- For electric lighting	
	- - - Bulbs for electric lamps	
7011 1011	- - - - for industrial establishment	7%
7011 1019	- - - - Other	29%
	- - - Other:	
7011 1091	- - - - for industrial establishment	7%
7011 1099	- - - - Other	29%
	- For cathode-ray tubes	
7011 2010	- - - for industrial establishment	7%

7011 2090	- - - Other	29%
	- Other:	
7011 9010	- - - for industrial establishment	7%
7011 9090	- - - Other	29%
7012	7012 00 00 GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS.	7%
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018).	
7013 1000	- Of glass-ceramics	102%
	- Drinking glasses other than of glass-ceramics:	
7013 2100	- - Of lead crystal	102%
7013 2900	- - Other	102%
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:	
7013 3100	- - Of lead crystal	102%
7013 3200	- - Of glass having a linear coefficient of expansion not exceeding 5x10-6 per Kelvin within a temperature range of 0°C to 300 °C	102%
	- - Other:	
7013 3910	- - - graded flasks prepared to suckle babies	50.5%
7013 3990	- - - Other	102%
	- Other glassware:	
7013 9100	- - Of lead crystal	102%
7013 9900	- - Other	102%
70.14	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 7015), NOT OPTICALLY WORKED:	
	Note: Refer to additional note 5 of this chapter	
7014 0010	- - - for industrial establishment	50.5%
	Note: Duty rate mentioned in decree 336 of 2002 defined due to dollar change rate of the decision of Ministry of Economy 1651 of	
7014 0090	- - - Other	102%
70.15	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES.	
7015 1000	- Glasses for corrective spectacles	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 2 and 3 of this chapter	
	- Other:	

7015 9010	- - - Glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	7%
7015 9090	- - - Other	7%
Note: Rfer to additional note 2 + 3 of this chapter		
70.16	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS.	
7016 1000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	35%
	- Other:	
7016 9010	- - - Glass assembled with frames of lead bars and similar goods, for use in churches	29%
	- - - Other:	
7016 9091	- - - - Glass blocks	71%
Note: Refer to additional note 6 of this chapter		
7016 9092	- - - - Glass light holes consisted of two pieces ornamentally joined together to form one piece, imported by industrialists	7%
7016 9093	- - - - Glass light holes consisted of two pieces ornamentally joined together to form one piece, imported by another party	29%
7016 9094	- - - - Bricks, paving tiles and squares prepared for wall covering imported by industrialists	7%
7016 9099	- - - - Other	29%
70.17	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED.	
	- Of fused quartz or other fused silica:	
7017 1010	- - - Receptacles for use in the preparation of microbial cultures vaccine	1.7%
Note: Refer to additional note 1 of this chapter		
7017 1090	- - - Other	7%
	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	
7017 2010	- - - Receptacles for use in the preparation of microbial cultures vaccine	1.7%
Note: Refer to additional note 1 of this chapter		
7017 2090	- - - Other	7%
	- Other:	
7017 9010	- - - Receptacles for use in the preparation of microbial cultures vaccine	1.7%
Note: Refer to additional note 1 of this chapter		
7017 9090	- - - Other	7%

<u>7018</u>	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELRY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELRY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER:		
	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		
7018 1010	- - - Articles of glass beads (smallwares)		23.5%
7018 1020	- - - Imitation precious and semi-precious stones		23.5%
7018 1090	- - - Manufactures of glass beads (smallwares)		35%
	Note: Refer to additional note 7 of this chapter		
7018 2000	- Glass microspheres not exceeding 1 mm in diameter		23.5%
7018 9000	- Other		23.5%
<u>70.19</u>	GLASS FIBERS (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS).		
	- Slivers, rovings, yarn and chopped strands:		
7019 1100	- - Chopped strands, of a length of not more than 50mm		7%
	Note: refer to additional note 8 of this chapter .(amendment of the system of 2002)		
7019 1200	- - Rovings		7%
7019 1900	- - Other		7%
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019 3100	- - Mats		7%
7019 3200	- - Thin sheets (voiles)		7%
7019 3900	- - Other		7%
7019 4000	- Woven fabrics of rovings		7%
	- Other woven fabrics:		
7019 5100	- - Of a width not exceeding 30 cm		7%
7019 5200	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex		7%
7019 5900	- - Other		7%
	- Other:		
7019 9010	- - - wool , Raw fibers or sheets		1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 4 and 1 of this chapter		
7019 9090	- - - Other		7%
<u>70.20</u>	OTHER ARTICLES OF GLASS.		
	- - - for industry use		
7020 0011	- - - - Plates for observation glass openings		7%

7020 0019	- - - - Other	50.5
	- - - Other:	
7020 0091	- - - - for industrial establishment	50.5
7020 0099	- - - - Other	102%

SECTION XIV

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

CHAPTER 71

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

NOTES

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).

(b) Heading 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 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 3815);
 - (e) Articles of heading 4202 or 4203 referred to in Note 2 (B) to Chapter 42;
 - (f) Articles of heading 4303 or 4304;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) Original sculptures or statuary (heading 97.03), collectors pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression “precious metal” means silver, gold and platinum.

(b) The expression ‘platinum’ means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression “precious or semi-precious stones” does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 0/0 by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules

(*) The underlined portion of this Note constitutes an optional text.

(a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum:

(b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold:

(c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 7113, the expression “articles of jewellery” means:

(a) Any small objects of personal adornment (gem-set or not) (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 (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10. For the purposes of heading 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.

11. For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight

I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES

<u>71.01</u>	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.	
7101 1000	- Natural pearls	5%
	- Cultured pearls:	
7101 2100	- - Unworked	5%
7101 2200	- - Worked	5%
<u>71.02</u>	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET.	
7102 1000	- Unsorted	1.7%
	- Industrial:	
	- - Unworked or simply sawn, cleaved or bruted	
7102 2110	- - - Unworked	1.7%
7102 2190	- - - Other	5%
7102 2900	- - Other	5%
	- Non-industrial:	
	- - Unworked or simply sawn, cleaved or bruted	
7102 3110	- - - Unworked	1.7%
7102 3190	- - - Other	5%
7102 3900	- - Other	5%
<u>71.03</u>	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.	
7103 1000	- Unworked or simply sawn or roughly shaped	5%
	- Otherwise worked	
7103 9100	- - Rubies, sapphires and emeralds	5%
7103 9900	- - Other	5%
<u>71.04</u>	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI- PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT.	
7104 1000	- Piezo-electric quartz	7%
7104 2000	- Other, unworked or simply sawn or roughly shaped	7%

7104 9000	- Other	7%
<u>71.05</u>	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES.	
7105 1000	- Of diamonds	7%
7105 9000	- Other	7%
	II - PRECIOUS METAL AND METAL CLAD WITH PRECIOUS METALS	
<u>71.06</u>	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.	
7106 1000	- Powder	1.7%
	- Other:	
7106 9100	-- Unwrought	1.7%
	-- Semi-manufactured	
7106 9210	--- Spinnable threads	1.7%
7106 9220	--- In the form of rods, rounds, or flat wires sheets or books	5%
7106 9290	--- Other	7%
<u>71.07</u>	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	
7107 0010	--- Spinnable threads	1.7%
7107 0090	--- Other	5%
<u>71.08</u>	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM.	
	- Non-monetary:	
7108 1100	-- Powder	1.7%
7108 1200	-- Other unwrought forms	1.7%
	-- Other semi-manufactured forms	
7108 1310	--- Spinnable threads	1.7%
7108 1320	--- In the form of rods, rounds, or flat wires sheets or books	5%
7108 1390	--- Other	7%
7108 2000	- Monetary	7%
<u>71.09</u>	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED.	
7109 0010	--- Spinnable threads	1.7%
7109 0090	--- Other	7%

71.10**PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS,
OR IN POWDER FORM.**

	- Platinum:	
7110 1100	- - Unwrought or in powder form	1.7%
	- - Other:	
7110 1910	- - - Spinnable threads	1.7%
7110 1920	- - - In sponge form	1.7%
7110 1930	- - - In the form of rods, rounds, or flat wires sheets or books	5%
7110 1990	- - - Other	7%
	- Palladium:	
7110 2100	- - Unwrought or in powder form	1.7%
	- - Other:	
7110 2910	- - - Spinnable threads	1.7%
7110 2920	- - - In sponge form	1.7%
7110 2930	- - - In the form of rods, rounds, or flat wires sheets or books	5%
7110 2990	- - - Other	7%
	- Rhodium:	
7110 3100	- - Unwrought or in powder form	1.7%
	- - Other:	
7110 3910	- - - Spinnable threads	1.7%
7110 3920	- - - In sponge form	1.7%
7110 3930	- - - In the form of rods, rounds, or flat wires sheets or books	5%
7110 3990	- - - Other	7%
	- Iridium, osmium and ruthenium:	
7110 4100	- - Unwrought or in powder form	1.7%
	- - Other:	
7110 4910	- - - Spinnable threads	1.7%
7110 4920	- - - In sponge form	1.7%
7110 4930	- - - In the form of rods, rounds, or flat wires sheets or books	5%
7110 4990	- - - Other	7%

71.11**BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT
FURTHER WORKED THAN SEMI-MANUFACTURED.**

7111 0010	- - - Spinnable threads	1.7%
7111 0090	- - - Other	7%

<u>71.12</u>	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.	
7112 3000	- Ash containing precious metal or precious metal compounds Note: Amendment of the system of 2002, refer to additional note 1 of this chapter	1.7%
	- Other: Note: Amendment of the system of 2002	
7112 9100	- - of gold ,including metalclad with gold but excluding sweepings containing other precious metals	1.7%
7112 9200	- - of platinum , including metal clad with platinum but excluding sweepings containing other precious metals - - Other: Note: Amendment of the system of 2002	1.7%
7112 9910	- - - Sweepings	1.7%
7112 9990	- - - Other	1.7%

III - JEWELLERY, GOLDSMITH'S AND SILVERSMITHS WARES AND OTHER ARTICLES

<u>71.13</u>	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.	
	- Of precious metal whether or not plated or clad with precious metal:	
	- - Of silver, whether or not plated or clad with other precious metal:	
7113 1110	- - - Medals and the like imported by the Government	7%
7113 1120	- - - Badges imported by authorized clubs and organizations - - - Other:	20%
7113 1191	- - - - Of silver Not plated or clad with precious metal	29%
7113 1192	- - - - Of silver Plated or clad with precious metal - - Of other precious metal, whether or not plated or clad with precious metal:	71%
7113 1910	- - - Medals and the like imported by the Government	7%
7113 1920	- - - Badges imported by authorized clubs and organizations - - - Other:	20%
7113 1991	- - - - Not plated or clad with precious metal	29%
7113 1992	- - - - Of other precious metals Plated or clad with precious metal - Of base metal clad with precious metal:	71%
7113 2010	- - - Medals and the like imported by the Government	7%
7113 2020	- - - Badges imported by authorized clubs and organizations - - - Other:	20%
7113 2091	- - - - clad or plated with silver	71%
7113 2092	- - - - clad or plated with gold	71%

7113 2093	- - - clad or plated with platinum or other metals of the platinum group	71%
<u>71.14</u>	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.	
	- Of precious metal whether or not plated or clad with precious metal:	
	- - Of silver, whether or not plated or clad with other precious metal	
7114 1110	- - - Of silver Not plated or clad with precious metal	29%
7114 1190	- - - Of silver Plated or clad with precious metal	71%
	- - Of other precious metal, whether or not plated or clad with precious metal	
7114 1910	- - - Of gold, not plated or clad with precious metal	29%
7114 1920	- - - Of platinum and similar metals, not plated or clad with precious metal	29%
7114 1930	- - - Of gold or platinum and similar metals Plated or clad with precious metal	71%
	- - Of base metal clad with precious metal	
7114 2010	- - - Clad with silver	71%
7114 2020	- - - Clad with gold	71%
7114 2030	- - - Glad with platinum or similar metals	71%
<u>71.15</u>	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.	
7115 1000	- Catalysts in the form of wire cloth or grill, of platinum	71%
	- Other:	
7115 9010	- - - Of precious metal	71%
7115 9020	- - - Clad with precious metal	71%
<u>71.16</u>	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED).	
7116 1000	- Of natural or cultured pearls	29%
7116 2000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	29%
<u>71.17</u>	IMITATION JEWELLERY.	
	- Of base metal, whether or not plated with precious metal:	
7117 1100	- - Cuff links and studs	14.5%
	- - Other:	
7117 1910	- - - Medals and the like imported by the Government	7%
7117 1920	- - - Badges imported by authorized clubs and organizations	20%
7117 1990	- - - Other	71%
	- Other:	

7117 90 10	- - - Medals and the like imported by the Government	7%
7117 90 20	- - - Badges imported by authorized clubs and organizations	20%
	- - - Other:	
7117 90 91	- - - - Of gypsum or ceramic	132%
7117 90 92	- - - - Of articles molded or engraved in wax, stearin, gum or natural resin (such as Sandouros or Kalfounia) or from molded paste, or from molded or engraved articles not specified or elsewhere included, or from non-hardened processed gelatin (not including gelatinous goods found in heading 3503) or other articles made from gelatin	47%
7117 90 99	- - - - Other	71%
<u>71.18</u>	COIN:	
	- Coin (other than gold coin), not being legal tender	
7118 10 10	- - - Of silver	1.5%
7118 10 90	- - - Other	1.5%
	- Other:	
7118 90 10	- - - Of gold	1.5%
7118 90 20	- - - Of silver	1.5%
7118 90 90	- - - Other	1.5%

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES

1. This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means:

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and;
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06. In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above. Subject to the preceding paragraph and to Note I to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4.- Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

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

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal:

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified: and

(c) A cremet of heading 81.13 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them

(a) Waste and scrap

CHAPTER 72

IRON AND STEEL

NOTES

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

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

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

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

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

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

(d) Steel. Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

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

(f) Other alloy steel. Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead

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

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

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

(ij) Semi-finished products. Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and Other products of solid section, which have not been farther worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks, flanges, shapes or sections. These products are not presented in coils.

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

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness. Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings. Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

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

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

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

(n) Angles, shapes and sections. Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire. Chapter 72 does not

include products of heading 73.01 or 73.02.

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

(p)Hollow drill bars and rods. Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm. and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the heading of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) Alloy pig iron. Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel

- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (Wolfram), vanadium.

(b)Non-alloy free-cutting steel. Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions

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

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

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

(e)Silico-manganese steel. Alloy steels containing by weight:

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

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the

alloy elements exceeds the minimum percentage laid down in Chapter Note I (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 I (c) must each exceed 10 % by weight.

PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

<u>72.01</u>	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS:	
7201 1000	- Non-alloy pig iron containing by weight 05% or less of phosphorus Note: Exempted from unified tax according to decree 266 of 2001	1%
7201 2000	- Non-alloy pig iron containing by weight more than 05% of phosphorus Note: Exempted from unified tax according to decree 266 of 2001	1%
7201 5000	- Alloy pig iron; spiegeleisen Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>72.02</u>	FERRO-ALLOYS:	
	- Ferro_manganese	
7202 1100	- - Containing by weight more than 2% of carbon Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 1900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	- ferro_silicon:	
7202 2100	- - Containing by weight more than 55% of silicon Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 2900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 3000	- Ferro-silico-manganese Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Ferro_chromium:	
7202 4100	- - Containing by weight more than 4% of carbon Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 4900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 5000	- Ferro-silico-chromium Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 6000	- Ferro-nickel Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 7000	- Ferro-molybdenum Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 8000	- Ferro-tungsten and ferro-silico-tungsten Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Other:	
7202 9100	- - Ferro-titanium and ferro-silico-titanium Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 9200	- - Ferro-vanadium Note: Exempted from unified tax according to decree 266 of 2001	1%
7202 9300	- - Ferro-niobium Note: Exempted from unified tax according to decree 266 of 2001	1%
	- - Other:	
7202 9910	- - - Iron phosphides Note: Exempted from unified tax according to decree 266 of 2001	1%

7202 9990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>72.03</u>	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS, OR SIMILAR FORMS.	
7203 1000	- Ferrous products obtained by direct reduction of iron ore	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7203 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>72.04</u>	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL.	
7204 1000	- Waste and scrap of cast iron	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Waste and scrap of alloy steel:	
7204 2100	- - Of stainless steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7204 2900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7204 3000	- Waste and scrap of tinned iron or steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other waste and scrap:	
7204 4100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7204 4900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7204 5000	- Remelting scrap ingots	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>72.05</u>	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL:	
7205 1000	- Granules	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Powders:	
7205 2100	- - Of alloy steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7205 2900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>72.06</u>	IRON AND NON-ALLOY STEEL	
	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 7203).	
7206 1010	- - - Ingots	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7206 9090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

72.07**SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL:**

	- Containing by weight less than 025% of carbon:	
	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:	
7207 1110	- - - Ingots of square or rectangular bases (blooms and billets)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7207 1190	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other, of rectangular (other than square) cross-section:	
7207 1210	- - - Ingots of square or rectangular bases (blooms and billets)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7207 1290	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:	
7207 1910	- - - Ingots of square or rectangular bases (blooms and billets)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7207 1990	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Containing by weight 025% or more of carbon:	
7207 2010	- - - Containing 06% or more of carbon, provided the percentage of phosphorus and sulfur are less than 04% each or a total of 07% combined	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - Other:	
7207 2091	- - - - Ingots of square or rectangular bases (blooms and billets)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7207 2099	- - - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

72.08**FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED.**

7208 1000	- In coils, not further worked than hot-rolled, with patterns in relief	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other, in coils, not further worked than hot-rolled, pickled:	
7208 2500	- - Of a thickness of 4.75 mm or more	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7208 2600	- - Of a thickness of 3 mm or more but less than 4.75 mm	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7208 2700	- - Of thickness of less than 3 mm	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other, in coils, not further worked than hot-rolled:	
7208 3600	- - Of a thickness exceeding 10 mm	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7208 3700	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

	- - Of a thickness of 3 mm or more but less than 4.75 mm	
7208 3900	- - Of a thickness of less than 3 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Not in coils, not further worked than hot-rolled, with patterns in relief	
7208 4010	- - - For manufacturing tanks which contain flammable materials Note: Exempted from unified tax according to decree 266 of 2001	1%
7208 4020	- - - Of carbon steel, regardless of the particular use Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 2 of this chapter	1%
	- - - Other:	
7208 4091	- - - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional note 1 of this chapter	1%
7208 4099	- - - - Other	7%
	- Other, not in coils, not further worked than hot-rolled:	
7208 5100	- - Of a thickness exceeding 10 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7208 5200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7208 5300	- - Of a thickness of 3 mm or more but less than 4.75 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7208 5400	- - Of a thickness of less than 3mm Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Other:	
7208 9010	- - - Of carbon steel Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter	1%
	- - - Other:	
7208 9091	- - - - Corrugated Note: Exempted from unified tax according to decree 266 of 2001	1%
7208 9092	- - - - Drilled, prepared for industry Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 1 of this chapter	1%
7208 9093	- - - - Polished or artificially oxidized, prepared for industrial use Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
7208 9094	- - - - Polished or artificially oxidized, prepared for other uses Note: Exempted from unified tax according to decree 266 of 2001	1%
7208 9095	- - - - Cut in shapes other than rectangles or squares	7%
7208 9099	- - - - Other	7%
72.09	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED.	
	- In coils, not further worked than cold-rolled (cold-reduced):	
7209 1500	- - Of a thickness of 3 mm or more Note: Exempted from unified tax according to decree 266 of 2001	1%

7209 1600	-- Of a thickness exceeding 1 mm but less than 3 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7209 1700	-- Of a thickness of 05 mm or more but not exceeding 1 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7209 1800	-- Of a thickness of less than 05 mm Note: Exempted from unified tax according to decree 266 of 2001 - Not in coils, not further worked than cold-rolled (cold-reduced):	1%
7209 2500	-- Of a thickness of 3 mm or more Note: Exempted from unified tax according to decree 266 of 2001	1%
7209 2600	-- Of a thickness exceeding 1 mm but less than 3 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7209 2700	-- Of a thickness of 05 mm or more but not exceeding 1 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7209 2800	-- Of a thickness of less than 05 mm Note: Exempted from unified tax according to decree 266 of 2001 - Other:	1%
7209 9010	--- corrugated Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 8 of this chapter	1%
7209 9020	--- Cut in shapes other than rectangular or squares without acquiring characteristic which could be classified under another subheading	7%
7209 9090	--- Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>72.10</u>	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED:	
	- Plated or coated with tin:	
	-- Of a thickness of 05 mm or more :	
7210 1110	--- From carbon steel, including universal plates, of a width exceeding 150 mm Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter --- Other:	1%
7210 1191	---- For use by industry Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 1 of this chapter	1%
7210 1199	---- Other Note: Exempted from unified tax according to decree 266 of 2001 -- Of a thickness of less than 05 mm	1%
7210 1210	--- Of a thickness not exceeding 04 mm, not subject to further processing and not derived from carbon steel Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter --- Other:	1%
7210 1291	---- Prepared for industrial use, not derived from carbon steel Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 1 and 2 of this chapter	1%

7210 1299	- - - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7210 2000	- Plated or coated with lead, including teme-plate	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7210 3000	- Electrolytically plated or coated with zinc	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Otherwise plated or coated with zinc:	
7210 4100	- - Corrugated	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7210 4900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Plated or coated with chromium oxides or with chromium and chromium oxides	
7210 5010	- - - Of carbon steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001 , refer to additional notes about carboon steel	
	- - - Other:	
7210 5091	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
7210 5099	- - - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Plated or coated with aluminium:	
	- - Plated or coated with aluminium:	
7210 6110	- - - Of carbon steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter	
	- - - Other:	
7210 6191	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
7210 6199	- - - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:	
7210 6910	- - - Of carbon steel	1%
	Note: exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter	
	- - - Other:	
7210 6991	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
7210 6999	- - - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Painted, varnished or coated with plastics	
7210 7010	- - - Of carbon steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter	
	- - - Other:	
7210 7091	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
7210 7099	- - - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

	- Other:	
7210 9010	- - - Of carbon steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter	
	- - - Other:	
7210 9091	- - - - Tinned or tinned and lacquered, of less than 04 mm in thickness, not further worked in any way	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7210 9092	- - - - Coated with copper, bronze, nickel, lacquer or any other material, for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 1 of this chapter	
7210 9099	- - - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
72.11	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED.	
	- Not further worked than hot-rolled:	
7211 1300	- - 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	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other, of a thickness of 4.75 mm or more	
7211 1410	- - - Of carbon steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter	
	- - - Other:	
7211 1491	- - - - without patterns in relief	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7211 1492	- - - - Notched, ployoonal protruded or with drawings or protruding shapes resulting from rolling, for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 1 of this chapter	
7211 1499	- - - - Other	7%
	- - Other:	
7211 1910	- - - Of carbon steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - Other:	
7211 1991	- - - - Hoop used for the manufacture of safety blades	1.7%
7211 1992	- - - - without patterns in relief	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7211 1993	- - - - Notched, ployoonal protruded or with drawings or protruding shapes resulting from rolling, for use by industry	1.7%
	Note: Refer to additional note 2 of this chapter	
7211 1999	- - - - Other	7%

	- Not further worked than cold-rolled (cold-reduced):	
	-- Containing by weight less than 0.25% of carbon	
7211 2310	--- without patterns in relief Note: Exempted from unified tax according to decree 266 of 2001	1%
7211 2320	--- Notched, polygonal, protruded or with drawings or protruding shapes resulting from rolling, for use by industry Note: Refer to additional note 1 of this chapter	1.7%
7211 2390	--- Other	7%
	-- Other:	
7211 2910	--- Of carbon steel Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter	1%
	--- Other:	
7211 2991	---- Hoop used for the manufacture of safety blades Note: refer to additional note 2 and 6 of this chapter	1.7%
7211 2992	---- without patterns in relief Note: Exempted from unified tax according to decree 266 of 2001	1%
7211 2993	---- Notched, polygonal, protruded or with drawings or protruding shapes resulting from rolling, for use by industry Note: Refer to additional note 1 of this chapter	1.7%
7211 2999	---- Other	7%
	- Other:	
7211 9010	--- Of carbon steel, regardless of the particular use Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter	1%
7211 9020	--- Corrugated Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 8 of this chapter	1%
7211 9030	--- Curved sheets used for the manufacture of tanks which hold flammable materials Note: Exempted from unified tax according to decree 266 of 2001	1%
	--- Drilled	
7211 9041	---- For use by industry Note: Refer to additional note 1 of this chapter	1.7%
7211 9049	---- Other	7%
7211 9090	--- Other, including those articles mentioned above which are cut in shapes other than rectangles or squares, and which have not assumed the characteristics of other articles	7%
<u>72.12</u>	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED.	
	- Plated or coated with tin	
7212 1010	--- Of carbon steel Note: exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter	1%

7212 1020	- - - Of iron or non-carbon steel, of thickness less than 04mm , not further processed	1.7%
	- - - Other:	
7212 1091	- - - - For use by industry Note: Refer to additional note 1 of this chapter	1.7%
7212 1099	- - - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
7212 2000	- Electrolytically plated or coated with zinc Note: Exempted from unified tax according to decree 266 of 2001	1%
7212 3000	- Otherwise plated or coated with zinc Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Painted, varnished or coated with plastics	
7212 4010	- - - Of carbon steel Note: exempted from unified tax according to decree 266 of 2001, refer to additional note 2 of this chapter .	1%
	- - - Other:	
7212 4091	- - - - For use by industry Note: Refer to additional note 1 of this chapter	1.7%
7212 4099	- - - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Otherwise plated or coated:	
7212 5010	- - - Of carbon steel Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 2 of this chapter	1%
7212 5020	- - - Of iron or non-carbon steel, coated with lead, whether or not corrugated Note: Exempted from unified tax according to decree 266 of 2001	1%
	- - - Other:	
7212 5091	- - - - For use by industry Note: Refer to additional note 1 of this chapter	1.7%
7212 5099	- - - - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Clad :	
7212 6010	- - - Of carbon steel Note: Exempted from unified tax according to decree 266 of 2001	1%
7212 6090	- - - Other	7%
<u>72.13</u>	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL.	
7213 1000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process Note: Exempted from unified tax according to decree 266 of 2001	1%
7213 2000	- Other Of free-cutting steel Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Other:	
7213 9100	- - Of circular cross-section measuring less than 14 mm in diameter Note: Exempted from unified tax according to decree 266 of 2001	1%

7213 9900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
72.14	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOT-DRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING.	
7214 1000	- Forged	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7214 2000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7214 3000	- Other, of free-cutting steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other:	
7214 9100	- - Of rectangular (other than square) cross-section	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7214 9900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
72.15	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL.	
	- Of free-cutting steel, not further worked than cold-formed or cold-finished	
7215 1010	- - - Containing by weight 01% or more of lead	1%
	Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 7 of this chapter	
	- - - other , with a diameter of 5.5 mm not exceeding 13 mm	
7215 1021	- - - - For use by industry	3.5%
	Note: Refer to additional note 1 of this chapter	
7215 1029	- - - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7215 1090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other, not further worked than cold-formed or cold-finished	
	- - - other , with a diameter of 5.5 mm not exceeding 13 mm	
7215 5011	- - - - For use by industry	3.5%
	Note: Refer to additional note 1 of this chapter	
7215 5019	- - - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7215 5090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other:	
	- - - with the largest cross – section not exceeding 13 mm , coated	
7215 9011	- - - - With silver or gold	23.5%
7215 9012	- - - - With zinc (galvanized), with a diameter not exceeding 6 mm, for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	

7215 9013	- - - With zinc (galvanized), with a diameter not exceeding 6 mm, for other uses	14.5%
7215 9014	- - - With Tin or copper, with a diameter not exceeding 6 mm	14.5%
7215 9019	- - - Other	23.5%
	- - - "Recuits" with the largest cross – section not exceeding	
7215 9021	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001, refer to additional note 1 of this chapter	
7215 9029	- - - Other	14.5%
7215 9030	- - - Other, with a largest cross-section not exceeding 13 mm	23.5%
7215 9090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

72.16 ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL.

7216 1000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5%
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
7216 2100	- - L sections	5%
7216 2200	- - T sections	5%
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
7216 3100	- - U sections	5%
7216 3200	- - I sections	5%
7216 3300	- - H sections	5%
7216 4000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5%
7216 5000	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5%
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216 6100	- - Obtained from flat-rolled products	5%
7216 6900	- - Other	5%
	- Other:	
7216 9100	- - Cold-formed or cold-finished from flat-rolled products	5%
7216 9900	- - Other	5%

72.17 WIRE OF IRON OR NON-ALLOY STEEL.

	- Not plated or coated, whether or not polished	
7217 1010	- - Carbon steel	5%
	Note: Refer to additional note 2 of this chapter	
7217 1020	- - Simply drawn, with a cross-section of between 1.5 mm and 5.5 mm	10%

	- - - Other:	
7217 1091	- - - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
7217 1099	- - - - Other - Plated or coated with zinc: - - - of diameter not exceeding 6 mm	10%
7217 2011	- - - - For use by industry Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	1%
7217 2019	- - - - Other	14.5%
7217 2090	- - - Other - Plated or coated with other base metals:	23.5%
7217 3010	- - - With tin or copper, with a diameter not exceeding 6 mm	14.5%
7217 3090	- - - Other - Other:	23.5%
7217 9010	- - - "Recuits" wires, with a diameter not exceeding 6 mm, for use by industry Note: Refer to additional note 1 of this chapter	10%
7217 9020	- - - Other "recuits" wires	14.5%
7217 9030	- - - Coated with silver or gold - - - Other:	23.5%
7217 9091	- - - - coated with plastic	47%
7217 9099	- - - - Other	23.5%

III - STAINLESS STEEL

<u>72.18</u>	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL.	
7218 1000	- Ingots and other primary forms Note: Exempted from unified tax according to decree 266 of 2001 - Other:	1%
7218 9100	- - Of rectangular (other than square) cross-section Note: Exempted from unified tax according to decree 266 of 2001	1%
7218 9900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%
<u>72.19</u>	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE.	
7219 1100	- Not further worked than hot-rolled, in coils: - - Of a thickness exceeding 10 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7219 1200	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7219 1300	- - Of a thickness of 3 mm or more but less than 4.75 mm Note: Exempted from unified tax according to decree 266 of 2001	1%
7219 1400	- - Of a thickness of less than 3 mm Note: Exempted from unified tax according to decree 266 of 2001	1%

		- Not further worked than hot-rolled, not in coils:	
7219 2100	- -	Of a thickness exceeding 10 mm	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7219 2200	- -	Of a thickness of 4.75 mm or more but not exceeding 10 mm	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7219 2300	- -	Of a thickness of 3 mm or more but less than 4.75 mm	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7219 2400	- -	Of a thickness of less than 3 mm	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
		- Not further worked than cold-rolled (cold-reduced):	
7219 3100	- -	Of a thickness of 4.75 mm or more	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7219 3200	- -	Of a thickness of 3 mm or more but less than 4.75 mm	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7219 3300	- -	Of a thickness exceeding 1 mm but less than 3 mm	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7219 3400	- -	Of a thickness of 05 mm or more but not exceeding 1 mm	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7219 3500	- -	Of a thickness of less than 05 mm	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7219 9100	- -	Other	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>72.20</u>		FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM.	
		- Not further worked than hot-rolled:	
7220 1100	- -	Of a thickness of 4.75 mm or more	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7220 1200	- -	Of a thickness of less than 4.75 mm	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7220 2000	-	Not further worked than cold-rolled (cold-reduced)	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7220 9000	-	Other	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>72.21</u>	7221 00 00	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL .	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>72.22</u>		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	
7222 1100	- -	Of circular cross-section	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7222 1900	- -	Other	1%
		Note: Exempted from unified tax according to decree 266 of 2001	

7222 2000	- Bars and rods, not further worked than cold-formed or cold-finished Note: Exempted from unified tax according to decree 266 of 2001	1%
7222 3000	- Other bars and rods Note: Exempted from unified tax according to decree 266 of 2001	1%
7222 4000	- Angles, shapes and sections	5%
<u>72.23</u>	7223 00 00 WIRE OF STAINLESS STEEL	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	IV - OTHER ALLOY STEEL , HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	
<u>72.24</u>	OTHER ALLOY STEEL , HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL.	
7224 1000	- Ingots and other primary forms Note: Exempted from unified tax according to decree 266 of 2001	1%
7224 9000	- Other	5%
<u>72.25</u>	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE.	
	- Of silicon-electrical steel:	
7225 1100	- - Grain-oriented Note: Exempted from unified tax according to decree 266 of 2001	1%
7225 1900	- - Other	5%
7225 2000	- Of high-speed steel Note: Exempted from unified tax according to decree 266 of 2001	1%
7225 3000	- Other, not further worked than hot-rolled, in coils Note: Exempted from unified tax according to decree 266 of 2001	1%
7225 4000	- Other, not further worked than hot-rolled, not in coils Note: Exempted from unified tax according to decree 266 of 2001	1%
7225 5000	- Other, not further worked than cold-rolled (cold-reduced) Note: Exempted from unified tax according to decree 266 of 2001	1%
	- Other:	
7225 9100	- - Electrolytically plated or coated with zinc Note: Exempted from unified tax according to decree 266 of 2001	1%
7225 9200	- - Otherwise plated or coated with zinc Note: Exempted from unified tax according to decree 266 of 2001	1%
7225 9900	- - Other	5%
<u>72.26</u>	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM:	
	- Of silicon-electrical steel:	
7226 1100	- - Grain-oriented Note: Exempted from unified tax according to decree 266 of 2001	1%
7226 1900	- - Other Note: Exempted from unified tax according to decree 266 of 2001	1%

7226 2000	- Of high speed steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Other:	
7226 9100	- - Not further worked than hot-rolled	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7226 9200	- - Not further worked than cold-rolled (cold- reduced)	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7226 9300	- - Electrolytically plated or coated with zinc	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7226 9400	- - Otherwise plated or coated with zinc	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7226 9900	- - Other	5%
<u>72.27</u>	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL:	
7227 1000	- Of high speed steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7227 2000	- Of silico-manganese steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7227 9000	- Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>72.28</u>	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL.	
7228 1000	- Bars and rods, of high speed steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7228 2000	- Bars and rods, of silico-manganese steel	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7228 3000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7228 4000	- Other bars and rods, not further worked than forged	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7228 5000	- Other bars and rods, not further worked than cold-formed or cold-finished	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7228 6000	- Other bars and rods	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7228 7000	- Angles, shapes and sections	5%
	- Hollow drill bars and rods	
7228 8010	- - - Hollow drill of non-alloy steel	10%
7228 8090	- - - Other	10%
<u>72.29</u>	WIRE OF OTHER ALLOY STEEL.	
7229 1000	- Of high speed steel	5%
7229 2000	- Of silico-manganese steel	5%
7229 9000	- Other	5%

CHAPTER 73

ARTICLES OF IRON OR STEEL

NOTES

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

<u>73.01</u>	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL.		
	Note: Refer to additional note 5 of this chapter		
7301 1000	- Sheet piling		5%
	Note: Refer to additional note 5 of this chapter		
7301 2000	- Angles, shapes and sections		47%
<u>73.02</u>	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK-RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS.		
	Note: subheading 7302.20.00 is deleted due to amendment of Harmonized System of 2002 to belong to subheading 7302.90.00		
	- Rails		
7302 10 10	- - - For industrial establishment		5%
7302 10 20	- - - For trade		20%
	- Switch-blades, crossing frogs, point rods and other crossing pieces		
7302 30 10	- - - For industrial establishment		5%
7302 30 20	- - - For trade		20%
	- Fish-plates and sole plates		
7302 40 10	- - - For industrial establishment		5%
7302 40 20	- - - For trade		20%
	- Other:		
7302 90 10	- - - For industrial establishment		5%
7302 90 90	- - - For trade		20%
<u>73.03</u>	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON.		
7303 00 10	- - - Fitted with fins		10%
7303 00 20	- - - Of elastic cast iron		20%
7303 00 90	- - - Other		10%
<u>73.04</u>	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL.		
	- Line pipe of a kind used for oil or gas pipelines		
7304 10 10	- - - Of elastic cast iron		29%
7304 10 20	- - - Other		14.5%
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
	- - Drill pipe		

7304 21 10	- - - Of elastic cast iron	20%
7304 21 90	- - - Other	10%
	- - Other:	
	- - - Well-lining tubes	
	Note: refer to additional note 1 of this chapter	
7304 29 11	- - - - Of elastic cast iron	7%
7304 29 19	- - - - Other	3.5%
	- - - Other:	
7304 29 91	- - - - Of elastic cast iron	29%
7304 29 99	- - - - Other	14.5%
	- Other, of circular cross-section, of iron or non-alloy steel:	
	- - Cold-drawn or cold-rolled (cold-reduced):	
	- - - Well-lining tubes	
	Note: refer to additional note 1 of this chapter	
7304 31 11	- - - - Of elastic cast iron	7%
7304 31 19	- - - - Other	3.5%
	- - - Other:	
7304 31 91	- - - - Of elastic cast iron	29%
7304 31 99	- - - - Other	14.5%
	- - Other:	
	- - - - Well-lining tubes	
	Note: refer to additional note 1 of this chapter	
7304 39 10	- - - Of elastic cast iron	7%
7304 39 19	- - - - Other	3.5%
	- - - Other:	
7304 39 91	- - - - Of elastic cast iron	29%
7304 39 99	- - - - Other	14.5%
	- Other, of circular cross-section, of stainless steel:	
	- - Cold-drawn or cold-rolled (cold-reduced)	
7304 41 10	- - - Of elastic cast iron	29%
7304 41 90	- - - Other	14.5%
7304 49 00	- - Other	14.5%
	- Other, of circular cross-section, of other alloy steel:	
	- - Cold-drawn or cold-rolled (cold-reduced)	
7304 51 10	- - - Of elastic cast iron	29%
7304 51 90	- - - Other	14.5%
	- - Other:	

7304 59 10	- - - Of elastic cast iron	29%
7304 59 90	- - - Other	14.5%
	- Other:	
	- - - Well-lining tubes	
	Note: Refer to additional note 1 of this chapter	
7304 90 11	- - - - Of elastic cast iron	7%
7304 90 19	- - - - Other	3.5%
7304 90 91	- - - - Of elastic cast iron	29%
7304 90 99	- - - - Other	14.5%
<u>73.05</u>	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 MM, OF IRON OR STEEL:	
	- Line pipe of a kind used for oil or gas pipelines:	
	- - Longitudinally submerged arc welded	
7305 11 10	- - - Of elastic cast iron	29%
7305 11 90	- - - Other	14.5%
	- - Other, longitudinally welded	
7305 12 10	- - - Of elastic cast iron	29%
7305 12 90	- - - Other	14.5%
	- - Other:	
7305 19 10	- - - Of elastic cast iron	29%
7305 19 90	- - - Other	14.5%
	- Casing of a kind used in the drilling for oil or gas	
	Note: Refer to additional note 1 of this chapter	
7305 20 10	- - - Of elastic cast iron	7%
7305 20 90	- - - Other	3.5%
	- Other, welded:	
	- - Longitudinally welded:	
	- - - Well-lining tubes	
	Note: Refer to additional note 1 of this chapter	
7305 31 11	- - - - Of elastic cast iron	7%
7305 31 19	- - - - Other	3.5%
	- - - Other:	
7305 31 91	- - - - Of elastic cast iron	29%
7305 31 99	- - - - Other	14.5%
	- - Other:	
	- - - Well-lining tubes	
	Note: Refer to additional note 1 of this chapter	
7305 39 11	- - - - Of elastic cast iron	7%
7305 39 19	- - - - Other	3.5%

	- - - Other:	
7305 3991	- - - - Of elastic cast iron	29%
7305 3999	- - - - Other	14.5%
	- Other:	
	- - - Well-lining tubes	
	Note: Rfer to additional note 1 of this chapter	
7305 9011	- - - - Of elastic cast iron	7%
7305 9019	- - - - Other	3.5%
	- - - Other:	
7305 9091	- - - - Of elastic cast iron	29%
7305 9099	- - - - Other	14.5%
<u>73.06</u>	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL.	
	- Line pipe of a kind used for oil or gas pipelines	
7306 1010	- - - Of elastic cast iron	29%
7306 1090	- - - Other	14.5%
	- Casing and tubing of a kind used in drilling for oil or gas	
	- - - Well-lining tubes	
	Note: Rfer to additional note 1 of this chapter	
7306 2011	- - - - Of elastic cast iron	7%
7306 2019	- - - - Other	3.5%
	- - - Other:	
7306 2091	- - - - Of elastic cast iron	29%
7306 2099	- - - - Other	14.5%
	- Other, welded, of circular cross-section, of iron or non-alloy steel:	
	- - - Well-lining tubes	
	Note: refer to additional note 1 of this chapter	
7306 3011	- - - - Of elastic cast iron	7%
7306 3019	- - - - Other	3.5%
	- - - Other	
7306 3091	- - - - Of elastic cast iron	29%
7306 3099	- - - - Other	14.5%
	- Other, welded, of circular cross-section, of stainless steel	
7306 4010	- - - Of elastic cast iron	29%
7306 4090	- - - Other	14.5%
	- Other, welded, of circular cross-section, of other alloy steel	
7306 5010	- - - Of elastic cast iron	29%

7306 5090	- - - Other	14.5%
	- Other, welded, of non-circular cross-section	
7306 6010	- - - Of elastic cast iron	29%
7306 6090	- - - Other	14.5%
	- Other:	
	- - - Well-lining tubes	
	Note: refer to additional note 1 of this chapter	
7306 9011	- - - - Of elastic cast iron	7%
7306 9019	- - - - Other	3.5%
	- - - Other:	
7306 9091	- - - - Of elastic cast iron	29%
7306 9099	- - - - Other	14.5%
<u>73.07</u>	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL.	
	- Cast fittings	
7307 1100	- - Of non-malleable cast iron	14.5%
7307 1900	- - Other	14.5%
	- Other, of stainless steel:	
7307 2100	- - Flanges	14.5%
7307 2200	- - Threaded elbows, bends and sleeves	14.5%
7307 2300	- - Butt welding fittings	14.5%
7307 2900	- - Other	14.5%
	- Other:	
7307 9100	- - Flanges	14.5%
7307 9200	- - Threaded elbows, bends and sleeves	14.5%
7307 9300	- - Butt welding fittings	14.5%
7307 9900	- - Other	14.5%
<u>73.08</u>	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL:	
	- Bridges and bridge-sections	
7308 1010	- - - for industrial establishment	23.5%
7308 1020	- - - For trade	47%
7308 2000	- Towers and lattice masts	23.5%

	- Doors, windows and their frames and thresholds for doors	
7308 3010	- - - for industrial establishment	35%
7308 3090	- - - Other	71%
	- Equipment for scaffolding, shuttering, propping or pitpropping	
7308 4010	- - - for industrial establishment	23.5%
7308 4090	- - - Other	47%
	- Other:	
	- - - Balustrades, fencing and the like, for houses and gardens	
7308 9011	- - - - for industrial establishment	35%
7308 9019	- - - - Other	71%
	- - - Other:	
7308 9091	- - - - for industrial establishment	23.5%
7308 9099	- - - - Other	47%
<u>73.09</u>	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.	
7309 0010	- - - Sheep-dip troughs	7%
7309 0090	- - - Other	47%
<u>73.10</u>	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT.	
	- Of a capacity of 50 L or more	
7310 1010	- - - Casks, drums and cylindrical containers	1.7%
	Note: Rfer to additional note 3 of this chapter	
7310 1090	- - - Other	7%
	- Of a capacity of less than 50 L:	
7310 2100	- - Cans which are to be closed by soldering or crimping	7%
7310 2900	- - Other	7%
<u>73.11</u>	7311 00 00 CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL	29%
<u>73.12</u>	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE OF IRON OR STEEL, NOT ELECTRICALLY INSULATED:	
7312 1000	- Stranded wire, ropes and cables	7%
7312 9000	- Other	7%

<u>73.13</u>	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL.		
7313 0010	- - - Barbed wire		7%
7313 0090	- - - Other		7%
<u>73.14</u>	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL.		
	Note: Refer to additional note 10 of this chapter		
	- Woven cloth:		
7314 1200	- - Endless bands for machinery, of stainless steel		23.5%
7314 1300	- - Other endless bands for machinery		23.5%
7314 1400	- - Other woven cloth, of stainless steel		23.5%
	- - Other		
7314 1910	- - - Made from "recuits" iron wire, or coated with tin (galvanized), or coated with zinc (white screen tape), or painted (green screen tape)		23.5%
7314 1990	- - - Other		23.5%
7314 2000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more		23.5%
	- Other grill, netting and fencing, welded at the intersection:		
7314 3100	- - Plated or coated with zinc		23.5%
7314 3900	- - Other		23.5%
	- Other cloth, grill, netting and fencing:		
7314 4100	- - Plated or coated with zinc		23.5%
7314 4200	- - Coated with plastics		23.5%
7314 4900	- - Other		23.5%
7314 5000	- Expanded metal		14.5%
<u>73.15</u>	CHAIN AND PARTS THEREOF, OF IRON OR STEEL.		
	- Articulated link chain and parts thereof:		
7315 1100	- - Roller chain		7%
7315 1200	- - Other chain		7%
7315 1900	- - Parts		7%
7315 2000	- Skid chain		7%
	- Other chain:		
7315 8100	- - Stud-link		7%
7315 8200	- - Other, welded link		7%
7315 8900	- - Other		7%
7315 9000	- Other parts		7%
<u>73.16</u>	7316 00 00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	7%

<u>73.17</u>	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING 83.05) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER:		
7317 0010	- - - Wire nails with a uniform shank thickness (made from iron or steel wire)	14.5%	
7317 0020	- - - Carding tacks for textile carding machines and the like	7%	
7317 0030	- - - Drawing pins	7%	
	Note: Refer to additional note 6 of this chapter		
7317 0090	- - - Other	7%	
<u>73.18</u>	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL.		
	- Threaded articles:		
7318 1100	- - Coach screws	35%	
7318 1200	- - Other wood screws	35%	
7318 1300	- - Screw hooks and screw rings	14.5%	
	Note: Refer to additional note 7 of this chapter		
7318 1400	- - Self-tapping screws	14.5%	
7318 1500	- - Other screws and bolts, whether or not with their nuts or washers	14.5%	
7318 1600	- - Nuts	14.5%	
7318 1900	- - Other	14.5%	
	- Non-threaded articles:		
7318 2100	- - Spring washers and other lock washers	14.5%	
7318 2200	- - Other washers	14.5%	
7318 2300	- - Rivets	14.5%	
7318 2400	- - Cotters and cotter-pins	14.5%	
7318 2900	- - Other	14.5%	
<u>73.19</u>	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:		
7319 1000	- Sewing, darning or embroidery needles	7%	
7319 2000	- Safety pins	23.5%	
7319 3000	- Other pins	23.5%	
7319 9000	- Other	7%	
<u>73.20</u>	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL:		
7320 1000	- Leaf-springs and leaves therefor	7%	
7320 2000	- Helical springs	7%	
7320 9000	- Other	7%	
<u>73.21</u>	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE-WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL:		
	- Cooking appliances and plate warmers:		
7321 1100	- - For gas fuel or for both gas and other fuels	132%	
7321 1200	- - For liquid fuel	132%	
7321 1300	- - For solid fuel	132%	

	- Other appliances:	
	- - For gas fuel or for both gas and other fuels	
7321 81 10	- - - Gas_heaters used in dentist clinics	65.5%
7321 81 90	- - - Other	132%
7321 82 00	- - For liquid fuel	132%
7321 83 00	- - For solid fuel	132%
	- Parts:	
7321 90 10	- - - For use by industry	23.5%
	Note: Refer to additional note 1 of this chapter	
	- - - Other	
7321 90 91	- - - - For grates stoves nanges and gas stove heads.	65.5%
7321 90 99	- - - - Other	132%
<u>73.22</u>	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL:	
	- Radiators and parts thereof:	
7322 11 00	- - Of cast iron	35%
7322 19 00	- - Other	35%
7322 90 00	- Other	35%
<u>73.23</u>	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:	
	Note: Refer to additional note 8 of this chapter	
7323 10 00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	47%
	- Other:	
	- - Of cast iron, not enamelled:	
	- - - Parts and separate sections :	
7323 91 11	- - - - For industrial establishment	7%
	Note: Rfer to additional note 1 of this chapter	
7323 91 19	- - - - Other	23.5%
7323 91 90	- - - Other	23.5%
	- - Of cast iron, enamelled :	
	- - - Parts and separate sections :	
7323 92 11	- - - - For industrial establishment	7%
	Note: Rfer to additional note 1 of this chapter	
7323 92 19	- - - - Other	23.5%
7323 92 90	- - - Other	47%
	- - Of stainless steel	
	- - - Parts and separate sections :	
7323 93 11	- - - - For use by industry	7%
	Note: Rfer to additional note 1 of this chapter	

7323 9319	- - - - Other	23.5%
	- - - Other	
7323 9391	- - - - Pressure cookers	47%
7323 9399	- - - - Other	23.5%
	- - Of iron (other than cast iron) or steel, enamelled	
	- - - Parts and separate sections :	
7323 9411	- - - - For industrial establishment	7%
	Note: Rfer to additional note 1 of this chapter	
7323 9419	- - - - Other	23.5%
7323 9490	- - - Other	47%
	- - Other:	
	- - - Parts and separate sections :	
7323 9911	- - - - For industrial establishment	7%
	Note: Rfer to additional note 1 of this chapter	
7323 9919	- - - - Other	23.5%
7323 9990	- - - Other	23.5%
<u>73.24</u>	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL:	
	Note: Refer to additional note 8 of this chapter	
7324 1000	- Sinks and wash basins, of stainless steel	23.5%
	- Baths:	
7324 2100	- - Of cast iron, whether or not enamelled	23.5%
7324 2900	- - Other	23.5%
	- Other, including parts	
7324 9010	- - - Water flushers (known as "Niagara" or "siphons"), equipped with operating gear (valve, float, etc.)	29%
7324 9020	- - - Other plumbing parts	23.5%
	- - - parts:	
7324 9091	- - - - for industrial establishment	14.5%
	Note: Rfer to additional note 1 of this chapter	
7324 9099	- - - - Other	23.5%
<u>73.25</u>	OTHER CAST ARTICLES OF IRON OR STEEL.	
	- Of non-malleable cast iron	
7325 1010	- - - Drain-covers; cast iron inspection traps for conduits	10%
7325 1090	- - - Other	7%
	- Other:	
	- - Grinding balls and similar articles for mills	
	- - - Domestic milling and grinding mchines :	
7325 9111	- - - - For use by industry	7%
	Note: Refer to additional note 1 of this chapter	

7325 9119	- - - - Other	23.5%
7325 9190	- - - Other	7%
	- - Other:	
7325 9910	- - - Boxes and cases for personal use (for example, spectacle cases, cigarette cases, tobacco boxes, cosmetic and powder boxes and cases, etc.)	71%
7325 9990	- - - Other	7%
<u>73.26</u>	OTHER ARTICLES OF IRON OR STEEL.	
	- Forged or stamped, but not further worked:	
7326 1100	- - Grinding balls and similar articles for mills	7%
7326 1900	- - Other	7%
	- Articles of iron or steel wire	
7326 2010	- - - Textile loom heald wires	1.7%
7326 2090	- - - Other	7%
	- Other:	
7326 9010	- - - Boxes and cases for personal use (for example, spectacle cases, cigarette cases, tobacco boxes, cosmetic and powder boxes and cases, etc.)	71%
7326 9020	- - - Transmission belt-fasteners	7%
7326 9090	- - - Other	7%

CHAPTER 74

COPPER AND ARTICLES THEREOF

NOTES

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

(a) Refined copper. Metal containing at least 99.85 % by weight of copper; or Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table

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

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

(b) Copper alloys. Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5 %.

(c) Master alloys. Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, desulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.48.

(d) Bars and rods. Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings. Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 7403.

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

have not thereby assumed the character of articles or products of other headings.

(f) Wire. Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "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. In the case of heading 74.14, however, 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.

(g) Plates, sheets, strip and foil. Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- Of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- Of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings. Headings 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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

Subheading Note

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

(a) Copper-zinc base alloys (brasses). Alloys of copper and zinc, with or without other elements. When other elements are present

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

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

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

(d) Copper-nickel base alloys (nickel silvers). 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.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate,

<u>74.01</u>		COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER).	
7401 1000	-	Copper mattes	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7401 2000	-	Cement copper (precipitated copper)	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>74.02</u>	7402 00 00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING .	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>74.03</u>		REFINED COPPER AND COPPER ALLOYS, UNWROUGHT.	
	-	Refined copper:	
		Note: Refer to additional note 8 of this chapter	
7403 1100	- -	Cathodes and sections of cathodes	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7403 1200	- -	Wire-bars	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7403 1300	- -	Billets	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7403 1900	- -	Other	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
	-	Copper alloys:	
7403 2100	- -	Copper-zinc base alloys (brass)	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7403 2200	- -	Copper-tin base alloys (bronze)	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7403 2300	- -	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) - maillechort	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7403 2900	- -	Other copper alloys (other than master alloys of heading No. 7405)	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>74.04</u>	7404 00 00	COPPER WASTE AND SCRAP	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>74.05</u>	7405 00 00	MASTER ALLOYS OF COPPER	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>74.06</u>		COPPER POWDERS AND FLAKES:	
7406 1000	-	Powders of non-lamellar structure	7%
7406 2000	-	Powders of lamellar structure; flakes	7%
<u>74.07</u>		COPPER BARS, RODS AND PROFILES:	
	-	Of refined copper	
		Note: Refer to additional note 8 of this chapter	
	- - -	products with specially formed cross_sections hollou (hollou profiles) including finned tubes obtained by extrusion	
7407 1011	- - - -	for industrial establishment	1%
		Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	

7407 10 19	- - - - Other	7%
7407 10 90	- - - Other	5%
	- Of copper alloys	
	- - Of copper-zinc base alloys (brass)	
	- - - products with specially formed cross_sections hollow (hollow profiles) including finned tubes obtained by extrusion	
7407 21 11	- - - - for industrial establishment	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7407 21 19	- - - - Other	7%
7407 21 90	- - - Other	20%
	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).	
	- - - products with specially formed cross_sections hollow (hollow profiles) including finned tubes obtained by extrusion	
7407 22 11	- - - - for industrial establishment	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7407 22 19	- - - - Other	7%
7407 22 90	- - - Other	20%
	- - Other:	
	- - - products with specially formed cross_sections hollow (hollow profiles) including finned tubes obtained by extrusion	
7407 29 11	- - - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7407 29 19	- - - - Other	7%
7407 29 90	- - - Other	20%
74.08	COPPER WIRE:	
	- Of refined copper:	
	Note: Refer to additional note 8 of this chapter	
	- - Of which the maximum cross-sectional dimension exceeds 6 mm	
7408 11 10	- - - Electrolyzed wire of red copper, 6 to 11.5 mm in thickness, for industrial uses	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7408 11 90	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - Other:	
7408 19 10	- - - Sewing yarn	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - Other:	
7408 19 91	- - - - Of 12 mm or more in thicknen for welding	7%
7408 19 99	- - - - Other	29%

	- Of copper alloys:	
	-- Of copper-zinc base alloys (brass)	
7408 21 10	--- Sewing yarn	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7408 21 90	--- Other	7%
	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	
7408 22 10	--- Sewing yarn	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7408 22 90	--- Other	29%
	-- Other:	
7408 29 10	--- Sewing yarn	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	--- Other:	
7408 29 91	---- Copper wires used in baskets manufacturing	7%
7408 29 99	---- Other	29%
74.09	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 015 MM:	
	- Of refined copper:	
	Note: Refer to additional note 8 of this chapter	
	-- In coils	
7409 11 10	--- for industrial establishment	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7409 11 90	--- Other	7%
	-- Other:	
7409 19 10	--- For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7409 19 90	--- Other	7%
	- Of copper-zinc base alloys (brass):	
	-- In coils	
7409 21 10	--- for industrial establishment	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
	--- Other:	
7409 21 91	---- Drawn or hammered	7%
	Note: Refer to additional note 9 of this chapter	
7409 21 99	---- Other	23.5%
	-- Other:	
7409 29 10	--- for industrial establishment	1%
	Note: Exempted from unified tax according to decree 266 of 2001	

	- - - Other:	
7409 2991	- - - - Drawn or hammered	7%
	Note: Refer to additional note 9 of this chapter	
7409 2999	- - - - Other	23.5%
	- Of copper-tin base alloys (bronze):	
	- - In coils	
7409 3110	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
	- - - Other:	
7409 3191	- - - - Drawn or hammered	7%
	Note: Refer to additional note 9 of this chapter	
7409 3199	- - - - Other	23.5%
	- - Other:	
7409 3910	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
	- - - Other:	
7409 3991	- - - - Drawn or hammered	7%
	Note: Refer to additional note 9 of this chapter	
7409 3999	- - - - Other	23.5%
	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	
7409 4010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
	- - - Other:	
7409 4091	- - - - Drawn or hammered	7%
	Note: Refer to additional note 9 of this chapter	
7409 4099	- - - - Other	23.5%
	- Of other copper alloys	
7409 9010	- - - for industrial establishment	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
	- - - Other:	
7409 9091	- - - - obtained by rolled or hammered	7%
	Note: Refer to additional note 9 of this chapter	
7409 9099	- - - - Other	23.5%
74.10	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 015 MM:	
	- Not backed:	
7410 1100	- - Of refined copper	7%
	Note: Refer to additional note 8 of this chapter	

7410 1200	- - Of copper alloys	7%
	- Backed:	
7410 2100	- - Of refined copper	7%
7410 2200	- - Of copper alloys	7%
74.11	COPPER TUBES AND PIPES:	
	- Of refined copper	
	Note: Refer to additional note 8 of this chapter	
7411 1010	- - - Hollow bars, unworked	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 7 of this chapter	
	- - - Other:	
7411 1091	- - - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7411 1099	- - - - Other	7%
	- Of copper alloys:	
	- - Of copper-zinc base alloys (brass)	
7411 2110	- - - Hollow bars, unworked	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 7 of this chapter	
	- - - Other:	
7411 2191	- - - - for industrial establishment	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7411 2199	- - - - Other	7%
	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	
7411 2210	- - - Hollow bars, unworked	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 7 of this chapter	
	- - - Other:	
7411 2291	- - - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7411 2299	- - - - Other	7%
	- - Other:	
7411 2910	- - - Hollow bars, unworked	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 7 of this chapter	
	- - - Other:	
7411 2991	- - - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7411 2999	- - - - Other	7%

<u>7412</u>	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):	
	- Of refined copper	
	Note: Refer to additional note 8 of this chapter	
7412 1010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7412 1090	- - - Other	7%
	- Of copper alloys	
7412 2010	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7412 2090	- - - Other	7%
<u>74.13</u>	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	
7413 0010	- - - Copper bands for connecting coils with generators and electric motors and copper stranded bands of thin twisted wires	7%
7413 0090	- - - Other	29%
<u>74.14</u>	CLOTH (INCLUDING ENDLESS BANDS), GRILL AND NETTING, OF COPPER WIRE; NETTING SHEETS OBTAINED BY EXPANDED METAL OF COPPER.	
	- Cloth	
7414 2010	- - - Endless bands	7%
7414 2090	- - - Other	7%
7414 9000	- Other	7%
<u>74.15</u>	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING NO. 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER:	
7415 1000	- Nails and tacks, drawing pins, staples and similar articles	7%
	Note: Refer to additional note 3 of this chapter	
	- Other articles, not threaded:	
7415 2100	- - Washers (including spring washers)	7%
	- - Other:	
7415 2910	- - - Rivets	7%
7415 2990	- - - Other	7%
	- Other threaded articles:	
7415 3300	- - Screws; bolts and nuts	7%
7415 3900	- - Other	7%
<u>74.16</u>	7416 00 00 COPPER SPRINGS	29%
<u>74.17</u>	COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER:	
	- - - Cooking apparatus and their parts and reported pieces thereof	
7417 0011	- - - - Kerocin ovens size 3 or more and mammal welding set	23.5%
7417 0019	- - - - Other	47%

	- - - Other:	
7417 0091	- - - - Spare parts and parts	23.5%
7417 0099	- - - - Other	47%
<u>74.18</u>	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER.	
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7418 1100	- - Pot scourers and scouring or polishing pads, gloves and the like	47%
7418 1900	- - Other	47%
	- Sanitary ware and parts thereof (bath bowl)	
7418 2010	- - - for industrial establishment	23.5%
7418 2090	- - - Other	47%
<u>74.19</u>	OTHER ARTICLES OF COPPER:	
7419 1000	- Chain and parts thereof	29%
	- Other:	
	- - Cast, moulded, stamped or forged, but not further worked :	
	Note: Refer to additional note 10 of this chapter	
7419 9110	- - - Boxes and cases for personal use (for example, spectacle cases, cigarette cases, tobacco boxes, cosmetic and powder boxes and cases, etc.)	71%
7419 9190	- - - Other	29%
	- - Other:	
7419 9910	- - - Boxes and cases for personal use (for example, spectacle cases, cigarette cases, tobacco boxes, cosmetic and powder boxes and cases, etc.)	71%
7419 9920	- - - Car radiator honeycombs for use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- - - Other	
7419 9991	- - - - Light heads for egg production machine , cooper connectors , fire hosts cooper holders lubricants for gas lift electric swicher covers ,cycles and tights pleiades (chandelier) , tape , endcoveers , cooper valve for gas ovens	7%
7419 9999	- - - - Other	29%

CHAPTER 75

NICKEL AND ARTICLES THEREOF

NOTES

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are

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

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

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles including squares, equilateral triangles or regular convex

polygons, and which have a uniform wall thickness. Products with a rectangular (including square, equilateral triangular, or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

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

(a) Nickel, not alloyed

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

(i) the cobalt content by weight does not exceed 1.5 %, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

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

(b) Nickel alloys

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

(i) the content by weight of cobalt exceeds 1.5 %.

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

<u>75.01</u>		NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY:	
7501 1000	- Nickel mattes		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
7501 2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>75.02</u>		UNWROUGHT NICKEL:	
7502 1000	- Nickel, not alloyed		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
7502 2000	- Nickel alloys		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>75.03</u>	7503 00 00	NICKEL WASTE AND SCRAP	1%
	Note: Exempted from unified tax according to decree 266 of 2001		
<u>75.04</u>	7504 00 00	NICKEL POWDERS AND FLAKES	7%
<u>75.05</u>		NICKEL BARS, RODS, PROFILES AND WIRE:	
	- Bars, rods and profiles:		
7505 1100	- - Of nickel, not alloyed		7%
7505 1200	- - Of nickel alloys		7%
	- Wire:		
	- - Of nickel, not alloyed		
7505 2110	- - - Spinnable threads		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
7505 2190	- - - Other		7%
	- - Of nickel alloys		
7505 2210	- - - Spinnable threads		1%
	Note: Exempted from unified tax according to decree 266 of 2001		
7505 2290	- - - Other		7%
<u>75.06</u>		NICKEL PLATES, SHEETS, STRIP AND FOIL.	
7506 1000	- Of nickel, not alloyed		7%
7506 2000	- Of nickel alloys		7%
<u>75.07</u>		NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	
	- Tubes and pipes:		
7507 1100	- - Of nickel, not alloyed		7%
7507 1200	- - Of nickel alloys		7%
7507 2000	- Tube or pipe fittings		7%
<u>75.08</u>		OTHER ARTICLES OF NICKEL:	
	- Cloth, grill and netting, of nickel wire		
7508 1010	- - - for industrial establishment		7%
7508 1020	- - - For trade		29%
	- Other:		
7508 9010	- - - Nickel electrodes for electroplating, raw or processed, including those obtained by electroanalysis		7%
	- - - Household, kitchen and sanitary articles and parts thereof		
7508 9021	- - - - for industrial establishment		7%
7508 9029	- - - - Other		29%
7508 9030	- - - Boxes and cases for personal use (for example, spectacle cases, cigarette cases, tobacco boxes, cosmetic and powder boxes and cases, etc.)		71%
	- - - Other		
7508 9091	- - - - for industrial establishment		7%
7508 9092	- - - - For trade		29%

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

NOTES.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including ‘modified rectangles’ of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are

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

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

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Aluminium, not alloyed

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

TABLE - Other elements	
Element	Limiting content % by weight
Fe+Si (iron plus silicon)	1
Other elements(1) , each	0.1(2)

(1) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.
(2) Copper is permitted in a proportion greater than 01% but not more than 02%, provided that neither the chromium nor manganese content exceeds 005%.

(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

(iii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings: 7606.11.10, 7605.11.10, 7606.12.10, 7606.91.91, 7606.9291, 7612.10.10, 7612.90.10

<u>76.01</u>		UNWROUGHT ALUMINIUM:	
7601 1000	-	Aluminium, not alloyed	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7601 2000	-	Aluminium alloys	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>76.02</u>	7602 00 00	ALUMINIUM WASTE AND SCRAP.	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>76.03</u>		ALUMINIUM POWDERS AND FLAKES.	
7603 1000	-	Powders of non-lamellar structure	7%
7603 2000	-	Powders of lamellar structure; flakes	7%
		Note: Refer to additional note 7 of this chapter	
<u>76.04</u>		ALUMINIUM BARS, RODS AND PROFILES.	
	-	Of aluminium, not alloyed	
7604 1010	- -	Non-hollow circular or squared bars or rods	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
7604 1090	- -	Other	14.5%
	-	Of aluminium alloys:	
7604 2100	- -	Hollow profiles	14.5%
	- -	Other:	
7604 2910	- - -	Non-hollow circular or squared bars or rods	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
	- - -	Other:	
7604 2991	- - - -	Parts for borrowed roofs	29%
7604 2999	- - - -	Other	14.5%
<u>76.05</u>		ALUMINIUM WIRE:	
	-	Of aluminium, not alloyed:	
7605 1100	- -	Of which the maximum cross-sectional dimension exceeds 7 mm	14.5%
	- -	Other:	
7605 1910	- - -	Textile thread	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
	- - -	Other	
7605 1991	- - - -	Electric-welding wire of adiameter from 1-6 mm	29%
7605 1999	- - - -	Other	14.5%
	-	Of aluminium alloys:	
7605 2100	- -	Of which the maximum cross-sectional dimension exceeds 7 mm	14.5%
	- -	Other:	
7605 2910	- - -	Textile yarns	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
	- - -	Other:	
7605 2991	- - - -	Electric-welding wire of adiameter from 1 - 6 mm	29%
7605 2999	- - - -	Other	14.5%
<u>76.06</u>		ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 02 MM:	
	-	Rectangular (including square):	
	- -	Of aluminium, not alloyed	
7606 1110	- - -	For use by industry	1%
		Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	

7606 1190	- - - Other	7%
	- - Of aluminium alloys	
7606 1210	- - - For use by industry	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7606 1290	- - - Other	7%
	- Other:	
	- - Of aluminium, not alloyed	
7606 9110	- - - In disc form	1%
	- - - Other:	
7606 9191	- - - - for industrial establishment	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7606 9199	- - - - Other	7%
	- - Of aluminium alloys	
7606 9210	- - - In disc form	1%
	- - - Other:	
7606 9291	- - - - for industrial establishment	1%
	Note: Exempted from unified tax according to decree 266 of 2001 refer to additional note 1 of this chapter	
7606 9299	- - - - Other	7%
<u>76.07</u>	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 02 MM.	
	- Not backed:	
7607 1100	- - Rolled but not further worked	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7607 1900	- - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
	- Backed:	
7607 2010	- - - Of natural color, unworked	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
7607 2090	- - - Other	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
<u>76.08</u>	ALUMINIUM TUBES AND PIPES:	
7608 1000	- Of aluminium, not alloyed	7%
7608 2000	- Of aluminium alloys	7%
<u>76.09</u>	7609 00 00 ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	7%

<u>76.10</u>	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES:		
7610 1000	- Doors, windows and their frames and thresholds for doors		71%
	- Other:		
7610 9010	- - - Balustrades, fencing and the like for houses and gardens		71%
	- - - Other		
7610 9091	- - - - for industrial establishment		23.5%
7610 9099	- - - - For trade		47%
<u>76.11</u>	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		
7611 0010	- - - Tanks for milk and yogart, made of industrial aluminium alloys.		23.5%
7611 0090	- - - Other		47%
<u>76.12</u>	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:		
	- Collapsible tubular containers		
7612 1010	- - - Used for packing pharmaceutical products, colors and pastes		5%
	Note: Refer to additional note 1 of this chapter		
	- - - Other:		
7612 1091	- - - - Tanks for milk more of aluminium alloys also bottles and boxes imported for industrial establishment		7%
7612 1099	- - - - Other		29%
	- Other:		
7612 9010	- - - Tubes and containers, used for packing pharmaceutical products, colors and pastes		5%
	Note: Refer to additional note 1 of this chapter		
	- - - Other:		
7612 9091	- - - - Tanks for milk of aluminium alloys also bottles and boxes imported for industrial establishment		7%
7612 9099	- - - - Other		29%
<u>76.13</u>	7613 00 00 ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS		7%
<u>76.14</u>	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED:		
7614 1000	- With steel core		7%
7614 9000	- Other		7%

76.15**TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM.**

	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7615 1100	- - Pot scourers and scouring or polishing pads, gloves and the like for for scouring or polihing and the like	47%
	- - Other:	
7615 1910	- - - Trays, of aluminium	47%
7615 1920	- - - Gas-oven burners, of aluminium, for use by industry	7%
	Note: Refer to additional note 1 of this chapter	
7615 1930	- - - For trade	29%
	- - - Other:	
7615 1991	- - - - Parts of gas-ovens and cookers for industrial astablishments	23.5%
7615 1999	- - - - Other	47%
7615 2000	- Sanitary ware and parts thereof	47%

7616**OTHER ARTICLES OF ALUMINIUM.**

	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	
7616 1010	- - - Holders for pencils erasers	29%
	- - - Other:	
7616 1091	- - - - for industrial establishment	7%
7616 1092	- - - - For trade	29%
	- Other:	
7616 9100	- - Cloth, grill, netting and fencing of aluminium wire	7%
	- - Other:	
7616 9910	- - - Chain and parts thereof	29%
7616 9920	- - - Boxes and cases for personal use (for example, spectacle cases, cigarette cases, tobacco boxes, cosmetic and powder boxes and cases, etc.)	71%
	- - - Other	
7616 9991	- - - - Coated rings prepared to be used on heads of spools for industrial machines, metal heads for manufacturing shoes, sticks and frames covered with aluminium for frame manufacturing, needles.	7%
7616 9992	- - - - Electric kegs covers rivets shuttles metal curtains aluminum envelops ,stocking holers for industrial establishment	7%
7616 9999	- - - - Other	29%

CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONIZED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

NOTES

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are

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

Heading 78.04 applies inter alia, to plates, sheets, strip and foil with patterns (for example grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

In this Chapter the expression ‘refined lead’ means metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table

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

<u>78.01</u>		UNWROUGHT LEAD:	
7801 1000	-	Refined lead	1%
	-	Other:	
7801 9100	- -	Containing by weight antimony as the principal other element	1%
7801 9900	- -	Other	1%
<u>78.02</u>	7802 00 00	LEAD WASTE AND SCRAP.	1%
		Note: Exempted from unified tax according to decree 266 of 2001	
<u>78.03</u>		LEAD BARS, RODS, PROFILES AND WIRE.	
7803 0010	- - -	Wires	5%
7803 0090	- - -	Other	7%
<u>78.04</u>		LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES:	
	-	Plates, sheets, strip and foil:	
	- -	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 02mm	
7804 1110	- - -	Weighing 1,700 g/sqm	5%
7804 1190	- - -	Other	7%
	- -	Other:	
7804 1910	- - -	Weighing 1,700 g/sqm	5%
7804 1990	- - -	Other	7%
7804 2000	-	Powders and flakes	7%
		Note: Refer to additional note 5 of this chapter	
<u>78.05</u>	7805 00 00	LEAD TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	14.5%
<u>78.06</u>	7806 00 00	OTHER ARTICLES OF LEAD	7%

CHAPTER 79

ZINC AND ARTICLES THEREOF

NOTES

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are

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

Heading 79.05 applies, inter alia, to plates, sheets, strip and foil with patterns for example grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

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

(a) Zinc, not alloyed

Metal containing by weight at least 97.5 % of zinc.

(b) Zinc alloys

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

(c) Zinc dust

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer

<u>79.01</u>	UNWROUGHT ZINC:		
	- Zinc, not alloyed :		
7901 1100	- -	Containing by weight 99.99% or more of zinc	1%
7901 1200	- -	Containing by weight less than 99.99% of zinc	1%
7901 2000	-	Zinc alloys	1%
<u>79.02</u>	7902 00 00	ZINC WASTE AND SCRAP	1%
<u>79.03</u>	ZINC DUST, POWDERS AND FLAKES:		
7903 1000	-	Zinc dust	7%
7903 9000	-	Other	7%
<u>79.04</u>	ZINC BARS, RODS, PROFILES AND WIRE.		
7904 0010	- - -	Wire	7%
7904 0090	- - -	Other	7%
<u>79.05</u>	7905 00 00	ZINC PLATES, SHEETS, STRIP AND FOIL.	7%
<u>79.06</u>	7906 00 00	ZINC TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	7%
<u>79.07</u>	7907 00 00	OTHER ARTICLES OF ZINC.	7%

CHAPTER 80

TIN AND ARTICLES THEREOF

NOTES

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are

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

Headings 80.04 and 80.05 apply, inter alia, to plates, sheets, strip and foil with patterns (for example grooves, ribs, chevrons, tears, buttons, lozenges and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

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

(a) Tin, not alloyed

Metal containine 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 followine 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

<u>80.01</u>		UNWROUGHT TIN:	
8001 1000	- Tin, not alloyed		1%
8001 2000	- Tin alloys		1%
<u>80.02</u>	8002 00 00	TIN WASTE AND SCRAP.	1%
<u>80.03</u>		TIN BARS, RODS, PROFILES AND WIRE.	
8003 0010	- - - Hollow profiles		7%
8003 0090	- - - Other		5%
<u>80.04</u>	8004 00 00	TIN PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 02MM.	5%
<u>80.05</u>	8005 00 00	TIN FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 02 MM; TIN POWDERS AND FLAKES.	7%
<u>80.06</u>	8006 00 00	TIN TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES).	7%
<u>80.07</u>	8007 00 00	OTHER ARTICLES OF TIN.	7%

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

NOTES

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

<u>81.01</u>	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.		
8101 1000	- Powders		7%
	- Other:		
	Note: Amendment of the system of 2002		
8101 9400	- - Unwrought tungsten , including bars and rods obtained simply by sintering		1%
	Note: Amendment of the system of 2002		
8101 9500	- - Bars and rods , other then those obtained simply by sintering , profiles , plates , sheets , strip and foil		7%
	Note: Amendment of the system of 2002		
	- - Wire		
	Note: Amendment of the system of 2002		
8101 9610	- - - tungsten filaments used in manufacturing of electrical lamp		1%
	Note: refer to additional note 1 of this chapter		
8101 9690	- - - Other		7%
8101 9700	- - Waste and scrap		1%
	Note: Amendment of the system of 2002		
8101 9900	- - Other		7%
<u>81.02</u>	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.		
8102 1000	- Powders		7%
	- Other:		
	Note: Amendment of the system of 2002		
8102 9400	- - Unwrought molybdenum,including bars and rods obtained simply by		1%
	Note: Amendment of the system of 2002		
8102 9500	- - Bars and rods,other then those obtained simply by sintering, profiles , plater , sheets , strip and foil		7%
	Note: Amendment of the system of 2002		
	- - Wires		
	Note: Amendment of the system of 2002		
8102 9610	- - - Used in manufacturing electric lamps		1%
	Note: Refer to additional note 1 of this chapter		
8102 9690	- - - Other		7%
8102 9700	- - Waste and scrap		1%
	Note: Amendment of the system of 2002		
8102 9900	- - Other		7%
<u>81.03</u>	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.		
	- Unwrought tantalum , including bars and rods obtained simply by sintering ; powders		
	Note: Amendment of the system of 2002		
8103 2010	- - - unwrought tantalum including pipes & sticks obtained only by felting		1%
8103 2020	- - - powders		7%

8103 3000	- Waste and scrap	1%
Note: Amendment of the system of 2002		
8103 9000	- Other	7%
81.04	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
- Unwrought magnesium:		
8104 1100	- - Containing at least 99.8% by weight of magnesium	1%
8104 1900	- - Other	1%
8104 2000	- Waste and scrap	1%
8104 3000	- Rasplings, turnings and granules, graded according to size; powders	7%
8104 9000	- Other	7%
81.05	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
- Cobalt mattes and other intermediate products of cobalt metallurgy unwrought cobalt, powders		
Note: Amendment of the system of 2002		
8105 2010	- - - cobalt mattes and other intermediate products of cobalt metallurgy unwrought cobalt	1%
8105 2020	- - - powders	7%
8105 3000	- Waste and scrap	1%
Note: Amendment of the system of 2002		
8105 9000	- Other	7%
81.06	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8106 0010	- - - unwrought In primary forms	1%
Note: Exempted from unified tax according to decree 266 of 2001		
8106 0090	- - - Other	7%
81.07	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
- Unwrought cadmium; powders		
Note: Amendment of the system of 2002		
8107 2010	- - - unwrought cadmium	1%
8107 2020	- - - powders	7%
8107 3000	- Waste and scrap	1%
8107 9000	- Other	7%
81.08	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
- Unwrought titanium; powders		
Note: Amendment of the system of 2002		
8108 2010	- - - unwrought titanium	1%
8108 2020	- - - powders	7%
8108 3000	- Waste and scrap	1%
Note: Amendment of the system of 2002		

8108 9000	- Other	7%
81.09	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
	- Unwrought zirconium, powders	
	Note: Amendment of the system of 2002	
8109 2010	- - - Unwrought zirconium	1%
8109 2020	- - - powders	7%
8109 3000	- Waste and scrap	1%
	Note: Amendment of the system of 2002	
8109 9000	- Other	7%
81.10	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
	Note: Amendment of the system of 2002	
	- Unwrought antimony; powders	
	Note: Amendment of the system of 2002	
8110 1010	- - - unwrought	1%
8110 1090	- - - Other	7%
8110 2000	- Waste and scrap	1%
	Note: Amendment of the system of 2002	
8110 9000	- Other	7%
	Note: Amendment of the system of 2002	
81.11	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8111 0010	- - - unwrought	1%
8111 0090	- - - Other	7%
81.12	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP	
	- Beryllium:	
	- - Unwrought; powders	
	Note: Amendment of the system of 2002	
8112 1210	- - - unwrought	1%
8112 1290	- - - Other	7%
8112 1300	- - Waste and scrap	1%
8112 1900	- - Other	7%
	Note: Amendment of the system of 2002	
	- Chromium:	
	Note: Amendment of the system of 2002	
	- - Unwrought; powders	
	Note: Amendment of the system of 2002	
8112 2110	- - - unwrought	1%
8112 2190	- - - Other	7%

8112 2200	- - Waste and scrap	1%
	Note: Amendment of the system of 2002	
8112 2900	- - Other	7%
	Note: Amendment of the system of 2002	
	- Germanium	
8112 3010	- - - Unworked in primary forms	1%
8112 3090	- - - Other	7%
	- vanadium	
8112 4010	- - - Unworked in primary forms	1%
8112 4090	- - - Other	7%
	- Thallium:	
	Note: Amendment of the system of 2002	
	- - Unwrought ; powders	
	Note: Amendment of the system of 2002	
8112 5110	- - - Unwrought	1%
8112 5190	- - - Other	7%
	Note: Amendment of the system of 2002	
8112 5200	- - Waste and scrap	1%
8112 5900	- - Other	7%
	Note: Amendment of the system of 2002	
	- Other:	
	Note: Amendment of the system of 2002	
	- - Unwrought ; waste and scrap ; powders	
	Note: Amendment of the system of 2002	
8112 9210	- - - Unworked "unwrought".	1%
8112 9220	- - - waste and scrap	1%
8112 9230	- - - powders	7%
8112 9900	- - Other	7%
	Note: Amendment of the system of 2002	
81.13	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.	
8113 0010	- - - In primary forms	1%
	Note: Exempted from unified tax according to decree 266 of 2001	
8113 0090	- - - Other	7%

CHAPTER 82

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

NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09 this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal;

(b) Metal carbides or cermets:

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes; grooves; or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings:

8207.13.10, 8207.19.10, 8207.20.10, 8207.30.10, 8207.40.10, 8207.50.10, 8207.60.10, 8207.70.10, 8207.80.10, 8207.90.10, 8214.90.11.

<u>82.01</u>	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.	
8201 1000	- Spades and shovels	7%
8201 2000	- Forks	7%
8201 3000	- Mattocks, picks, hoes and rakes	7%
8201 4000	- Axes, bill hooks and similar hewing tools	7%
8201 5000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	7%
8201 6000	- Hedge shears, two-handed pruning shears and similar two-handed shears - Other hand tools of a kind used in agriculture, horticulture or forestry	7%
8201 9010	- - - Scythes, sickles and hay knives	5%
8201 9090	- - - Other	7%

<u>82.02</u>	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES).	
8202 1000	- Hand saws	14.5%
8202 2000	- Band saw blades	1.7%
	Note: refer to additional note 2 of this chapter	
	- Circular saw blades (including slitting or slotting saw blades):	
	- - With working part of steel	
8202 3110	- - - For use in industrial machinery	1.7%
8202 3190	- - - Other	7%
	- - Other, including parts	
8202 3910	- - - For use in industrial machinery	1.7%
8202 3990	- - - Other	7%
8202 4000	- Chain saw blades	7%
	- Other saw blades:	
	- - Straight saw blades, for working metal	
8202 9110	- - - For use in industrial machinery	1.7%
8202 9190	- - - Other	7%
	- - Other:	
8202 9910	- - - For use in industrial machinery	1.7%
8202 9990	- - - Other	7%

<u>82.03</u>	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS.	
8203 1000	- Files, rasps and similar tools	7%
8203 2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	7%
8203 3000	- Metal cutting shears and similar tools	7%
8203 4000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	7%

<u>82.04</u>	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES.		
	- Hand-operated spanners and wrenches:		
8204 1100	- - Non-adjustable		7%
8204 1200	- - Adjustable		7%
8204 2000	- Interchangeable spanner sockets, with or without handles		7%
	Note: refer to additional note 9 of this chapter		
<u>82.05</u>	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS.		
8205 1000	- Drilling, threading or tapping tools		7%
	Note: Refer to additional note 4 of this chapter		
8205 2000	- Hammers and sledge hammers		7%
8205 3000	- Planes, chisels, gouges and similar cutting tools for working wood		7%
8205 4000	- Screwdrivers		7%
	- Other hand tools (including glaziers' diamonds):		
8205 5100	- - Household tools		7%
8205 5900	- - Other		7%
8205 6000	- Blow lamps		7%
8205 7000	- Vices, clamps and the like		7%
8205 8000	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks		7%
8205 9000	- Sets of articles of two or more of the foregoing subheadings		7%
<u>82.06</u>	8206 00 00	TOOLS OF TWO OR MORE OF THE HEADING NOS. 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE.	7%
<u>82.07</u>	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS.		
	- Rock drilling or earth boring tools:		
	- - With working part of cermets		
8207 1310	- - - For use with industrial or agricultural machinery		1.7%
	Note: refer to additional note 1 of this chapter		
8207 1390	- - - Other		7%
	- - Other, including parts		
8207 1910	- - - For use with industrial or agricultural machinery		1.7%
	Note: Refer to additional note 1 of this chapter		
8207 1990	- - - Other		7%
	- Dies for drawing or extruding metal		
8207 2010	- - - For use with industrial or agricultural machinery		1.7%
	Note: Refer to additional note 1 of this chapter		

8207 2090	- - - Other	7%
	- Tools for pressing, stamping or punching	
8207 3010	- - - For use with industrial machinery by licensed establishment	1.7%
	Note: Refer to additional note 1 of this chapter	
8207 3090	- - - Other	7%
	- Tools for tapping or threading	
	Note: Refer to additional note 4 of this chapter	
8207 4010	- - - For use with industrial machinery by licensed establishment	1.7%
	Note: Refer to additional note 1 of this chapter	
8207 4090	- - - Other	7%
	- Tools for drilling, other than for rock drilling	
8207 5010	- - - For use with industrial machinery by licensed establishment	1.7%
	Note: Refer to additional note 1 of this chapter	
8207 5090	- - - Other	7%
	- Tools for boring or broaching	
	Note: Refer to additional note 4 of this chapter	
8207 6010	- - - For use with industrial machinery by licensed establishment	1.7%
	Note: Refer to additional note 1 of this chapter	
8207 6090	- - - Other	7%
	- Tools for milling	
	Note: Refer to additional note 6	
8207 7010	- - - For use with industrial machinery by licensed establishment	1.7%
	Note: Refer to additional note 1 of this chapter	
8207 7090	- - - Other	7%
	- Tools for turning:	
8207 8010	- - - For use with industrial machinery	1.7%
	Note: Refer to additional note 1 of this chapter	
8207 8090	- - - Other	7%
	- Other interchangeable tools	
8207 9010	- - - For use with industrial machinery	1.7%
	Note: Refer to additional note 1 of this chapter	
8207 9090	- - - Other	7%
82.08	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES.	
	- For metal working	
8208 1010	- - - For use with industrial machinery by industrialist	1.7%
8208 1090	- - - Other	7%
	- For wood working	
8208 2010	- - - For use with industrial machinery by licensed establishment	1.7%
8208 2090	- - - Other	7%
	- For kitchen appliances or for machines used by the food industry	
8208 3010	- - - For use with industrial machinery	1.7%
8208 3090	- - - Other	7%

	- For agricultural, horticultural or forestry machines	
8208 40 10	- - - For use with agricultural machinery	1.7%
8208 40 90	- - - Other	7%
	- Other:	
8208 90 10	- - - For use with industrial machinery imported by industrialist	1.7%
8208 90 90	- - - Other	7%
<u>82.09</u>	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS.	
	Note: Refer to additional note 7 of this chapter	
8209 00 10	- - - For use with industrial or machinery industrial establishments.	1.7%
8209 00 90	- - - Other	7%
<u>82.10</u>	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	
8210 00 10	- - - Hand-operated meatmincing machine:	29%
8210 00 90	- - - Other	7%
<u>8211</u>	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 8208, AND BLADES THEREFOR.	
	- Sets of assorted articles	
8211 10 10	- - - With handles of ivory, mother of pearl, amber and the like, covered or decorated with precious metals	47%
	- - - Other	
8211 10 91	- - - - For industrialists	14.5%
8211 10 92	- - - - For trade	29%
	- Other:	
	- - Table knives having fixed blades	
	Note: Refer to additional note 10 of this chapter	
8211 91 10	- - - With handles of ivory, mother of pearl, amber and the like, covered or ornamented with precious metals	47%
	- - - Other	
8211 91 91	- - - - For industrialists	14.5%
8211 91 92	- - - - For trade	29%
	- - Other knives having fixed blades	
	Note: Refer to additional note 10 of this chapter	
8211 92 10	- - - With handles of ivory, mother of pearl, amber and the like, covered or ornamented with precious metals	47%
	- - - Other	
8211 92 91	- - - - For industrialists	14.5%
8211 92 92	- - - - For trade	29%
	- - Knives having other than fixed blades	
8211 93 10	- - - With handles of ivory, mother of pearl, amber and the like, covered or ornamented with precious metals	47%

	- - - Other	
8211 9391	- - - For industrialists	14.5%
8211 9392	- - - For trade	29%
	- - Blades	
8211 9410	- - For industrialists	14.5%
8211 9420	- - For trade	29%
	- - Handles of base metal	
8211 9510	- - Cast or coated with precious metal coated or ornamented with precious metals	23.5%
8211 9590	- - Other	14.5%
<u>82.12</u>	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).	
	- Razors	
8212 1010	- - Razors	14.5%
8212 1020	- - Safety razor blades	7%
8212 1090	- - Other	7%
	- Safety razor blades, including razor blade blanks in strips:	
8212 2010	- - Razor blades	7%
8212 2090	- - Other	7%
	- Other parts	
8212 9010	- - Shaving blades	14.5%
8212 9090	- - Other	7%
<u>82.13</u>	8213 00 00 SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.	14.5%
<u>82.14</u>	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES).	
8214 1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	7%
8214 2000	- Manicure or pedicure sets and instruments (including nail files)	7%
	- Other:	
	- - Hair shavers:	
8214 9011	- - For use in shearing sheep	1.7%
	Note: Refer to additional note 1 of this chapter	
8214 9019	- - Other	14.5%
8214 9020	- - Butcher's choppers and cleavers, including parts therefor	7%
8214 9090	- - Other	7%
<u>82.15</u>	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.	
	Note: refer to additional note 8 of this chapter	
8215 1000	- Sets of assorted articles containing at least one article plated with precious metal	47%

	- Other sets of assorted articles	
8215 2010	- - - With handles of ivory, mother of pearl, amber and the like, or ornamented with precious metals	47%
	- - - Other	
8215 2091	- - - - For industrialists	14.5%
8215 2092	- - - - For trade	29%
	- Other:	
8215 9100	- - Plated with precious metal	47%
	- - Other:	
8215 9910	- - - Non-cutting fish and butter knives	29%
8215 9920	- - - Sugar tongs and similar kitchen and tableware	47%
	- - - Other:	
8215 9991	- - - - With handles of ivory, conch shell, amber or decorated with precious metal	47%
8215 9992	- - - - Handled decorated with precious metals	23.5%
8215 9993	- - - - Handles, not coated or decorated with precious metal	14.5%
8215 9999	- - - - Other	14.5%

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTES

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02 the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

<u>83.01</u>	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.		
8301 1000	- Padlocks		14.5%
	Note: Refer to additional note 1 of this chapter		
8301 2000	- Locks of a kind used for motor vehicles		14.5%
8301 3000	- Locks of a kind used for furniture		14.5%
	- Other locks		
8301 4010	- - - For suitcases, handbags and similar bags		1.7%
8301 4090	- - - Other		14.5%
	- Clasps and frames with clasps, incorporating locks		
8301 5010	- - - For suitcases, handbags and similar bags		1.7%
8301 5090	- - - Other		14.5%
8301 6000	- Parts		14.5%
8301 7000	- Keys presented separately		14.5%
<u>83.02</u>	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.		
	Note: Refer to additional note 2 of this chapter		
8302 1000	- Hinges		7%
8302 2000	- Castors		7%
8302 3000	- Other mountings, fittings and similar articles suitable for motor vehicles		7%
	- Other mountings, fittings and similar articles:		
8302 4100	- - Suitable for buildings		7%
8302 4200	- - Other, suitable for furniture		7%
8302 4900	- - Other		7%
8302 5000	- Hat-racks, hat-pegs, brackets and similar fixtures		7%
	Note: Refer to additional note 2 of this chapter		
8302 6000	- Automatic door closers		7%
<u>83.03</u>	8303 00 00	ARMORED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	47%
	Note: Refer to additional note 3 of this chapter		
<u>83.04</u>	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		
8304 0010	- - - Cases for holding pencils, ball point pens and fountain pens		71%
	Note: Refer to additional note 4 of this chapter		
8304 0020	- - - Office desk accessories (such as book ends, paperweights, pen trays, stamp holders and ink dryers) with a decorative feature		71%

8304 0090	- - - Other	29%
<u>83.05</u>	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.	
8305 1000	- Fittings for loose-leaf binders or files Note: Refer to additional note 5 of this chapter	7%
8305 2000	- Staples in strips	7%
8305 9000	- Other, including parts	7%
<u>83.06</u>	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE AND SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL.	
	- Bells, gongs and the like	
8306 1010	- - - For industrialists	7%
8306 1020	- - - For trade	29%
8306 1030	- - - Parts and fractions - Statuettes and other ornaments:	7%
8306 2100	- - Plated with precious metal	71%
8306 2900	- - Other	71%
8306 3000	- Photograph, picture or similar frames, mirrors	47%
<u>83.07</u>	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS:	
8307 1000	- Of iron or steel	7%
8307 9000	- Of other base metal	7%
<u>83.08</u>	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL.	
8308 1000	- Hooks, eyes and eyelets	20%
8308 2000	- Tubular or bifurcated rivets - Other, including parts	20%
8308 9010	- - - Beads and spangles, of base metal	35%
8308 9090	- - - Other	20%
<u>83.09</u>	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL.	
	- Crown corks Note: refer to additional note 7 of this chapter	
8309 1010	- - - Capsules or sheet or plate iron or steel, with turned-over edges, whether or not lined with cork	29%

8309 1090	- - - Other	29%
	- Other	
8309 9010	- - - For industrialists	7%
8309 9020	- - - For trade	29%
<u>83.10</u>	8310 00 00 SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 9405.	29%
<u>8311</u>	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 METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING:	
8311 1000	- Coated electrodes of base metal, for electric arc-welding	10%
8311 2000	- Cored wire of base metal, for electric arc-welding	10%
8311 3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	10%
8311 9000	- Other, including parts	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 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);

(b) Articles of leather or of composition leather (heading 42.04) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example Chapter 39, 40, or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2. Subject to Note I to this Section, Note I to Chapter 84 and to Note I to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28

are to be classified in heading 85.17

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.85 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

NOTES

1. This Chapter does not cover:

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Electro-mechanical domestic appliances of heading 8509; digital cameras of heading 85.25; or

(f) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings 8401 to 84.24 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading 84.19 does not, however, cover

(a) Germination plant, incubators brooders (heading 84.36);

(b) Grain dampening machines (heading 84.37);

(c) Diffusing apparatus for sugar juice extraction (heading 84.38);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(e) Machinery or plant, designed for mechanical operation, in which a change of temperature even if necessary, is subsidiary,

Heading 84.22 does not cover:

(a) Sewing machines for closing bags or similar containers (heading 84.52); or

(b) Office machinery of heading 84.72.

Heading 84.24 does not cover Ink-jet printing machines (heading 84.43 or 84.71).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means

(a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computation specified by the user; and, (4) executing, without

human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;

(b) Analogue machines capable of simulating mathematical models and comprising at least analogue elements, control elements and programming elements;

(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:

- (a) It is of a kind solely or principally used in an automatic data processing system;
- (b) It is connectable to the central processing unit either directly or through one or more other units; and
- (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (C) above, are in all cases to be classified as units of heading 84.71.

(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79, Heading 84.79, also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70 the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Subheading Notes.

1. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a Scanner), and one output unit (for example, a visual display unit or a printer).

2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter, the ends of the rollers may be rounded.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate, on subheadings:

8401.20.10, 8405.10.10, 8405.90.10, 8413.30.20, 8413.50.20, 8413.60.20, 8413.70.20, 8413.81.20, 8413.91.10, 8415.10.10, 8415.81.10, 8415.82.10, 8415.83.10, 8415.90.10, 8416.10.21, 8416.20.10, 8416.30.10, 8416.90.91, 8417.10.10, 8417.20.10, 8417.80.10, 8417.90.10, 8416.10.21, 8416.20.10, 8416.30.10, 8416.90.91, 8417.10.10, 8417.20.10, 8417.80.10, 8417.90.10, 8418.10.10, 8418.30.10, 8418.40.91, 8418.61.10, 8418.69.21, 8418.91.10, 8419.31.10, 8419.32.10, 8419.39.10, 8419.40.10, 8419.50.10, 8419.60.10, 8419.89.10, 8419.90.91, 8421.11.10, 8421.12.10, 8421.19.10, 8438.80.21, 8438.80.11, 8424.90.30, 8424.89.10, 8424.30.10, 8424.20.10, 8421.99.10, 8451.10.10, 8449.00.11, 8442.50.10, 8438.90.10, 8438.80.90, 8438.80.41, 8438.80.31, 8462.91.11, 8456.99.21, 8456.20.10, 8456.10.10, 8451.90.91,

8451.30.10, 8451.29.91, 84771010, 8468.90.11, 8468.8021, 8468.80.11, 8466.94.11, 8466.93.10, 8462.99.11, 847810.10, 8477.90.10, 8477.5910, 8477.5110, 8477.40.10, 8477.3010, 8477.20.10, 8479.81.10, 8479.50.10, 8479.40.10, 8479.30.10, 8479.2010, 847910.10, 8478.90.10, 8479.82.10, 8479.8910, 8479.89.91, 8479.89.92, 8479.82.10, 8479.89.91, 84.79.79.92, 8479.90.10 .

<u>84.01</u>	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION.	
8401 1000	- Nuclear reactors	1.7%
	- Machinery and apparatus for isotopic separation, and parts thereof	
8401 2010	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
	- - - Other , including parts thereof	
8401 2091	- - - - Electrical	7%
8401 2092	- - - - Prepared for processing via thermal control	23.5%
8401 2099	- - - - Other	7%
8401 3000	- Fuel elements (cartridges), non-irradiated	1.7%
8401 4000	- Parts of nuclear reactors	1.7%
<u>84.02</u>	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS.	
	- Steam or other vapour generating boilers:	
8402 1100	- - Watertube boilers with a steam production exceeding 45 t per hour	1.7%
8402 1200	- - Watertube boilers with a steam production not exceeding 45 t per hour	1.7%
8402 1900	- - Other vapour generating boilers, including hybrid boilers	1.7%
8402 2000	- Super-heated water boilers	1.7%
8402 9000	- Parts	1.7%
<u>84.03</u>	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02:	
8403 1000	- Boilers	35%
8403 9000	- Parts	35%
<u>84.04</u>	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 84.02 OR 84.03 (FOR EXAMPLE, ECONOMIZERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS:	
	- Auxiliary plant for use with boilers of heading . 84.02 or 84.03	
8404 1010	- - - Of heading 84.02	1.7%
8404 1020	- - - Of heading 84.03	35%
8404 2000	- Condensers for steam or other vapour power units	1.7%
	- Parts:	
8404 9010	- - - Of heading 84.02	1.7%
8404 9020	- - - Of heading 84.03	35%
<u>84.05</u>	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS.	
	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators with or without their purifiers	
8405 1010	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	

8405 1090	- - - Other	7%
	- Parts:	
8405 9010	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8405 9090	- - - Other	7%
<u>84.06</u>	STEAM TURBINES AND OTHER VAPOUR TURBINES:	
8406 1000	- Turbines for marine propulsion	1.7%
	- Other Turbines:	
8406 8100	- - Of an output exceeding 40 MW	1.7%
8406 8200	- - Of an output not exceeding 40 MW	1.7%
8406 9000	- Parts	1.7%
<u>84.07</u>	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.	
8407 1000	- Aircraft engines	1.7%
	- Marine propulsion engines:	
8407 2100	- - Outboard motors	1.7%
8407 2900	- - Other	1.7%
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
	- - Of a cylinder capacity not exceeding 50 cc	
8407 3110	- - - For cycles and motorcycles	14.5%
8407 3190	- - - Other	23.5%
	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	
8407 3210	- - - For cycles and motorcycles	14.5%
8407 3290	- - - Other	23.5%
	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc	
8407 3310	- - - For cycles and motorcycles	14.5%
8407 3390	- - - Other	23.5%
8407 3400	- - Of a cylinder capacity exceeding 1,000 cc	23.5%
	- Other engines:	
8407 9010	- - - Rotary compressors ("Wankel engines"), of the kind used in the traction of vehicles of Chapter 87	23.5%
8407 9090	- - - Other	1.7%
<u>84.08</u>	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).	
8408 1000	- Marine propulsion engines	1.7%
8408 2000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	23.5%
8408 9000	- Other engines	1.7%
<u>84.09</u>	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08:	
8409 1000	- For aircraft engines	1.7%

	- Other:	
	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines	
8409 9110	- - - For cycle motors	14.5%
	- - - For car and tractors Engines	
8409 9121	- - - - Block cylinders	23.5%
8409 9122	- - - - Other used parts	23.5%
8409 9129	- - - - Other	23.5%
8409 9190	- - - Other	1.7%
	- - Other:	
	- - - For vehicles of chapter 87 engines	
8409 9911	- - - - Block cylinders	23.5%
8409 9912	- - - - Other used parts	23.5%
8409 9919	- - - - Other	23.5%
8409 9990	- - - Other	1.7%
<u>84.10</u>	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR:	
	Note: Refer to additional note 1 of this chapter	
	- Hydraulic turbines and water wheels:	
8410 1100	- - Of a power not exceeding 1,000 kW	1.7%
8410 1200	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	1.7%
8410 1300	- - Of a power exceeding 10,000 kW	1.7%
8410 9000	- Parts, including regulators	1.7%
<u>84.11</u>	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES:	
	- Turbo-jets:	
8411 1100	- - Of a thrust not exceeding 25 kN	1.7%
8411 1200	- - Of a thrust exceeding 25 kN	1.7%
	- Turbo-propellers:	
8411 2100	- - Of a power not exceeding 1,100 kW	1.7%
8411 2200	- - Of a power exceeding 1,100 kW	1.7%
	- Other gas turbines	
8411 8100	- - Of a power not exceeding 5,000 kW	1.7%
8411 8200	- - Of a power exceeding 5,000 kW	1.7%
	- Parts:	
8411 9100	- - Of turbo-jets or turbo-propellers	1.7%
8411 9900	- - Other	1.7%
<u>84.12</u>	OTHER ENGINES AND MOTORS.	
8412 1000	- Reaction engines other than turbo-jets	1.7%
	- Hydraulic power engines and motors:	
8412 2100	- - Linear acting (cylinders)	1.7%
8412 2900	- - Other	1.7%

	- Pneumatic power engines and motors	
8412 3100	- - Linear acting (cylinders)	1.7%
8412 3900	- - Other	1.7%
	- Other:	
8412 8010	- - - Engines operated by spring or counterweight systems, etc.	7%
8412 8090	- - - Other	1.7%
	- Parts:	
8412 9010	- - - Engines operated by spring or counterweight systems, etc	7%
8412 9090	- - - Other	1.7%
84.13	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS.	
	- Pumps fitted or designed to be fitted with a measuring device:	
8413 1100	- - Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	7%
8413 1900	- - Other	7%
	- Hand pumps, other than those of subheading 8413.11 or 8413.19:	
8413 2010	- - - With output pipes not less than 25 mm in diameter	1.7%
8413 2090	- - - Other	5%
	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	
8413 3010	- - - For industrial and agricultural uses	1.7%
	Note: Refer to additional note 1 of this chapter	
8413 3020	- - - For motorcars and motorcycles	23.5%
8413 3090	- - - Other	5%
8413 4000	- Concrete pumps	5%
	- Other reciprocating positive displacement pumps	
8413 5010	- - - With output pipes not less than 25 mm in diameter	1.7%
8413 5020	- - - Fire-fighting pumps intended for the Municipalities	1.7%
	Note: Refer to additional note 1 of this chapter	
8413 5090	- - - Other	5%
	- Other rotary positive displacement pumps	
8413 6010	- - - With output pipes not less than 25 mm in diameter	1.7%
8413 6020	- - - Fire-fighting pumps intended for the Municipalities	1.7%
	Note: Refer to additional note 1 of this chapter	
8413 6090	- - - Other	5%
	- Other centrifugal pumps:	
8413 7010	- - - With output pipes not less than 25 mm in diameter	1.7%
8413 7020	- - - Fire-fighting pumps intended for the Municipalities	1.7%
	Note: Refer to additional note 1 of this chapter	
8413 7090	- - - Other	5%
	- Other pumps; liquid elevators:	
	- - Pumps	
8413 8110	- - - With output pipes not less than 25 mm in diameter	1.7%
8413 8120	- - - Fire-fighting pumps intended for the Municipalities	1.7%
	Note: Refer to additional note 1 of this chapter	

8413 8130	- - - Operated by air tyers, for water distribution and nising	1.7%
8413 8190	- - - Other	5%
8413 8200	- - Liquid elevators	5%
	- Parts:	
	- - Of pumps:	
8413 9110	- - - Subject to a customs duty rate of 1%	1.7%
	Note: Refer to additional note 1 of this chapter	
8413 9120	- - - Subject to a customs duty rate of 7%	5%
8413 9130	- - - Subject to a customs duty rate of 15%	7%
8413 9140	- - - Subject to a customs duty rate of 30%	23.5%
8413 9200	- - Of liquid elevators	5%
<u>84.14</u>	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS, INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS :	
8414 1000	- Vacuum pumps	5%
8414 2000	- Hand- or foot-operated air pumps	7%
8414 3000	- Compressors of a kind used in refrigerating equipment	5%
	- Air compressors mounted on a wheeled chassis for towing	
8414 4010	- - - Of a kind used for inflating tires	14.5%
8414 4090	- - - Other	5%
	- Fans:	
8414 5100	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	47%
	- - Other:	
8414 5910	- - - For domestic purpose	47%
8414 5990	- - - Other	5%
	- Hoods having a maximum horizontal side not exceeding 120 cm	
8414 6010	- - - For use in homes, restaurants, hotels, hospitals and similar locations	47%
8414 6090	- - - Other	5%
	- Other:	
8414 8010	- - - Of a kind for inflating tires	14.5%
8414 8090	- - - Other	5%
	- Parts:	
	Note: Refer to additional note 6 of this chapter	
8414 9010	- - - For pumps, compressors, fans or other apparatus subject to a customs duty rate of 7%	5%
8414 9020	- - - For pumps or compressors subject to a customs duty rate of 15%	7%
	- - - For fans or other apparatus subject to a customs duty rate of 30%	
8414 9031	- - - - For suckers used in kitchens	47%
8414 9039	- - - - Other	23.5%

84.15**AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED.**

- Window or wall types, self-contained

Note: Amendment of the system of 2002

8415 1010	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8415 1020	- - - Others , of kinds for windows or walls self contained	65.5%
	- - - Others (of split-system) (elements separe)	
8415 1031	- - - - Outdoor unit (primary consisting of pressor and condenser) put on the external side of building	14.5%
8415 1032	- - - - Unit package consisting of pressor,condenser and engine in one cover to be put out of goods' roomsin lorries, trailers and containers	29%
8415 1033	- - - - Indoor unit consisting of cooling evaporatoer motor fan or blower with engine in one cover (including fancoil) which put in houses and rooms	65.5%
8415 1034	- - - - the unit consisting of fan , evarporator in one cover to be put in packge rooms in lorries , trailers or containers	132%
8415 2000	- Of a kind used for persons, in motor vehicles	132%
	Note: Refer to additional note 7 of this chapter	
	- Other:	
	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	
	Note: Amendment of the system of 2002	
8415 8110	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8415 8190	- - - Other	65.5%
	- - Other, incorporating a refrigerating unit	
8415 8210	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8415 8290	- - - Other	65.5%
	- - Not incorporating a refrigerating unit	
8415 8310	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8415 8390	- - - Other	65.5%
	- Parts:	
8415 9010	- - - For apparatus subject to a customs duty rate of 1%	1.7%
	Note: Refer to additional note 1 of this chapter	
8415 9090	- - - Other	47%
8415 9091	- - - - Of conditions used in cabs of cars and buses	47%
8415 9099	- - - - Other	23.5%

84.16**FURNACE BURNERS FOR LIQUID FUEL, OR FOR PULVERIZED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES.**

- Furnace burners for liquid fuel

8416 1010	- - - Furnace burners of a combustion capacity not exceeding 40 l per hour	35%
	- - - Furnace burners of a combustion capacity more than 40 l per hour	
8416 1021.	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8416 1029.	- - - - Other	7%

	- Other furnace burners, including combination burners	
8416 2010	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8416 2090	- - - Other	7%
	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	
8416 3010	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8416 3090	- - - Other	7%
	- Parts:	
8416 9010	- - - For furnace burners working by liquid fuel of a combustion capacity exceeding 40 l per hour	23.5%
	- - - Other:	
8416 9091	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8416 9099	- - - - Other	7%
<u>84.17</u>	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC.	
	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	
8417 1010	- - - For use in factories	1.7%
	Note: Refer to additional note 1 of this chapter	
8417 1090	- - - Other	7%
	- Bakery ovens, including biscuit ovens	
8417 2010	- - - For use in bakeries or licensed biscuit-making factories	1.7%
	Note: Refer to additional note 1 of this chapter	
8417 2090	- - - Other	7%
	- Other:	
8417 8010	- - - For use in factories	1.7%
	Note: Refer to additional note 1 of this chapter	
8417 8090	- - - Other	7%
	- Parts:	
8417 9010	- - - For use in factories	1.7%
	Note: Refer to additional note 1 of this chapter	
8417 9090	- - - Other	7%
<u>84.18</u>	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER, HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 8415.	
	- Combined refrigerator-freezers, fitted with separate external doors:	
	- - - For use in industry	
	Note: Refer to additional note 1 of this chapter	
8418 1011	- - - - for industrial establishment	1.7%
8418 1012	- - - - For trade	7%
8418 1020	- - - For household use	132%
8418 1090	- - - Other	47%
	- Refrigerators, household type:	
8418 2100	- - Compression-type	132%
8418 2200	- - Absorption-type, electrical	132%

8418 2900	- - Other	132%
	- Freezers of the chest type, not exceeding 800 litres capacity	
8418 3010	- - - Not exceeding 610 l capacity	132%
	- - - Other:	
8418 3091	- - - - For use in industry imported by industrialist	1.7%
	Note: Refer to additional note 1 of this chapter	
8418 3092	- - - - imported by merchant	7%
8418 3099	- - - - Other	47%
	- Freezers of the upright type, not exceeding 900 litres capacity	
8418 4010	- - - Not exceeding 610 l capacity (for house hold use)	132%
	- - - Other:	
8418 4091	- - - - For use in industry imported by industrialist	1.7%
	Note: Refer to additional note 1 of this chapter	
8418 4099	- - - - Other	47%
8418 5000	- Other refrigerating or freezing chests, cabinets, display counters, showcases, and similar refrigerating or freezing furniture	23.5%
	- Other refrigerating or freezing equipment, heat pumps:	
	- - Compression type units whose condensers are heat exchangers	
8418 6110	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8418 6190	- - - Other	23.5%
	- - Other:	
8418 6910	- - - Heat pumps	23.5%
	- - - refrigerating units on one base or in one body	
8418 6921	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8418 6922	- - - - For trade	7%
8418 6929	- - - - Other	7%
	- - - Other:	
8418 6991	- - - - For use in industry imported by industrialist	1.7%
8418 6992	- - - - For trade	7%
8418 6999	- - - - Other	47%
	- Parts:	
	- - Furniture designed to receive refrigerating or freezing equipment	
	- - - For use in industry imported by industrialist	
	Note: Refer to additional note 1 of this chapter	
8418 9111	- - - - For use in industry and industrial establishments	1.7%
8418 9119	- - - - For industrial use for trade	47%
8418 9190	- - - Other	47%
	- - Other:	
8418 9910	- - - Condensers and evaporators	7%
8418 9990	- - - Other	47%

84.19

MACHINERY, PLANT OR LABORATORY EQUIPMENTS, WHETHER OR NOT ELECTRICALLY HEATED,(EXCLUDING FURNACES OVENS AND OTHER EQUIPMENTS OF HEADING 8514) FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILIZING, PASTEURIZING, STEAMING, DRYING, EVAPORATING, VAPORIZING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC:

Note: Amendment of the system of 2002

	- Instantaneous or storage water heaters, non-electric:	
8419 1100	- - Instantaneous gas water heaters	71%
8419 1900	- - Other	71%
8419 2000	- Medical, surgical or laboratory sterilizers	23.5%
	- Oryers:	
	- - For agricultural products	
8419 3110	- - - For agricultural uses	1.7%
	Note: Refer to additional note 1 of this chapter	
8419 3190	- - - Other	23.5%
	- - For wood, paper pulp, paper or paperboard	
8419 3210	- - - For industrial uses	1.7%
	Note: Refer to additional note 1 of this chapter	
8419 3290	- - - Other	23.5%
	- - Other:	
8419 3910	- - - For industrial or agricultural uses	1.7%
	Note: Refer to additional note 1 of this chapter	
8419 3990	- - - Other	23.5%
	- Distilling or rectifying plant	
8419 4010	- - - For industrial or agricultural uses	1.7%
	Note: Refer to additional note 1 of this chapter	
8419 4090	- - - Other	23.5%
	- Heat exchange units:	
8419 5010	- - - For industrial or agricultural uses	1.7%
	Note: Refer to additional note 1 of this chapter	
8419 5090	- - - Other	23.5%
	- Machinery for liquefying air or other gases	
8419 6010	- - - For industrial or agricultural uses	1.7%
	Note: Refer to additional note 1 of this chapter	
8419 6090	- - - Other	23.5%
	- Other machinery, plant and equipment:	
	- - For making hot drinks or for cooking or heating food	
8419 8110	- - - Machins for coffee preparing for resturants and cofeeshops and chicken cooking machine not domestic	47%
8419 8190	- - - Other	23.5%

	- - Other:	
8419 8910	- - - For industrial or agricultural uses	1.7%
	Note: Refer to additional note 1 of this chapter	
8419 8990	- - - Other	23.5%
	- Parts:	
8419 9010	- - - For water heaters classified in subheading 841911 or 841919	7%
	- - - Other:	
8419 9091.	- - - - For apparatus classified for industrial or agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8419 9099.	- - - - Other	23.5%
<u>84.20</u>	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR.	
	Note: Refer to additional note 4 of this chapter	
8420 1000	- calendering or other rolling machines	1.7%
	- Parts:	
8420 9100	- - Cylinders	1.7%
8420 9900	- - Other	1.7%
<u>84.21</u>	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES:	
	- Centrifuges, including centrifugal dryers:	
	- - Cream separators	
8421 1110	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 1190	- - - Other	7%
	- - Clothes-dryers	
8421 1210	- - - For Industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 1290	- - - Other	7%
	- - Other:	
8421 1910	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 1990	- - - Other	7%
	- Filtering or purifying machinery and apparatus for liquids:	
	- - For filtering or porifying water	
8421 2110	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 2190	- - - Other	7%
	- - For filtering or purifying beverages other than water	
8421 2210	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 2290	- - - Other	7%

	- - Oil- or petrol-filters for internal combustion engines	
8421 23 10	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 23 90	- - - Other	14.5%
	- - Other:	
8421 29 10	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 29 90	- - - Other	14.5%
	- Filtering or purifying machinery and apparatus for gases:	
	- - Intake air filters for internal combustion engines	
8421 31 10	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 31 90	- - - Other	14.5%
	- - Other:	
8421 39 10	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 39 90	- - - Other	14.5%
	- Parts:	
	- - Of centrifuges, including centrifugal dryers:	
8421 91 10	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 91 90	- - - Other	14.5%
	- - Other:	
8421 99 10	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8421 99 90	- - - Other	14.5%
<u>84.22</u>	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.	
	Note: Amendment of the system of 2002	
	- Dish washing machines:	
8422 11 00	- - Of the household type	102%
8422 19 00	- - Other	5%
8422 20 00	- Machinery for cleaning or drying bottles or other containers	23.5%
	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	

8422 30 10	- - - Machinery for aerating beverages	1.7%
8422 30 90	- - - Other	47%
	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	
8422 40 10	- - - Tape and apparatus for closing champagne bottles	47%
8422 40 90	- - - Other	23.5%
	- Parts:	
8422 90 10	- - - For machinery for aerating beverages	1.7%
8422 90 90	- - - Other	23.5%
84.23	WEIGHING MACHINES (EXCLUDING BALANCES OF A SENSITIVITY OF 5Cg OR BETTER), INCLUDING WEIGHT OPERATED ,COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS.	
8423 10 00	- Personal weighing machines, including baby scales; household scales	23.5%
8423 20 00	- Scales for continuous weighing of goods on conveyors	23.5%
8423 30 00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	23.5%
	- Other weighing machinery:	
8423 81 00	- - Having a maximum weighing capacity not exceeding 30kg	23.5%
8423 82 00	- - Having a maximum weighing capacity exceeding 30kg but not exceeding 5,000kg	23.5%
8423 89 00	- - Other	23.5%
8423 90 00	- Weighing machine weights of all kinds, parts of weighing machinery	23.5%
84.24	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES.	
	- Fire extinguishers, whether or not charged:	
8424 10 10	- - - Utilizing chemical foams	35%
8424 10 90	- - - Other	14.5%
	- Spray guns and similar appliances	
8424 20 10	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8424 20 90	- - - Other	5%
	- Steam or sand blasting machines and similar jet projecting machines	
8424 30 10	- - - For industrial and agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
8424 30 90	- - - Other	5%

	- Other appliances:	
8424 8100	- - Agricultural or horticultural	1.7%
	Note: Reduced duty should be applied per terms and reservations defined by customs direcorate	
	- - Other:	
8424 8910	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8424 8990	- - - Other	29%
	- Parts:	
8424 9010	- - - For fire extinguishers utilizing chemical foams having maximum weighing capacity not exceeding 21 kg	23.5%
8424 9020	- - - For apparatus classified for industrial or agricultural use	1.7%
	Note: Refer to additional note 1 of this chapter	
	- - - Other	
8424 9091	- - - - For moising air apparatus used in industry and spraying paint and powder apparatus	29%
8424 9092	- - - - Manual cement-spread apparatus	14.5%
8424 9099	- - - - Other	7%
<u>84.25</u>	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS:	
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425 1100	- - Powered by electric motor	5%
8425 1900	- - Other	5%
8425 2000	- Pit-head winding gear; winches specially designed for use underground	5%
	- Other winches; capstans:	
8425 3100	- - Powered by electric motor	5%
8425 3900	- - Other	5%
	- Jacks; hoists of a kind used for raising vehicles:	
8425 4100	- - Built-in jacking systems of a type used in garages	5%
8425 4200	- - Other jacks and hoists, hydraulic	5%
8425 4900	- - Other	5%
<u>84.26</u>	SHIP'S DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES STRADDLE CARRIERS CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE	
	Note: Refer to additional note 5 of this chapter	
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
8426 1100	- - Overhead travelling cranes on fixed support	10%
8426 1200	- - Mobile lifting frames on tyres and straddle carriers	10%

8426 1900	- - Other	10%
8426 2000	- Tower cranes	10%
8426 3000	- Portal or pedestal jib cranes	10%
	- Other machinery, self-propelled:	
	- - On tyres	
8426 4110	- - - Works trucks fitted with a crane to carry goods for short distances in factories , stores, ports and airports	10%
8426 4190	- - - Other	10%
8426 4900	- - Other	10%
	- Other machinery	
8426 9100	- - Designed for mounting on road vehicles	10%
8426 9900	- - Other	10%
<u>84.27</u>	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:	
	- Self-propelled trucks powered by an electric motor	
8427 1010	- - - For ceramic industry	20%
8427 1090	- - - Other	10%
	- Other self-propelled trucks	
8427 2010	- - - For ceamic industry	20%
8427 2090	- - - Other	10%
	- Other trucks	
	- - - Lifting vehicles equipped with special lift mechanisms for specific industries (weaving industry, ceramic industry, milk laboratories, etc.)	
8427 9011.	- - - - For ceamic industry	29%
8427 9012.	- - - - Other, for industrialists	14.5%
8427 9019.	- - - - Other, for trade	29%
8427 9020	- - - Vehicles with lifting surfaces for the maintenance of power lines and public lighting	14.5%
8427 9090	- - - Other	10%
<u>84.28</u>	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS):	
	- Lifts and skip hoists	
8428 1010	- - - Passenger or goods lifts	10%
8428 1090	- - - Other	10%
8428 2000	- Pneumatic elevators and conveyors	5%
	- Other continuous-action elevators and conveyors, for goods or materials:	

8428 3100	- - Specially designed for underground use	5%
8428 3200	- - Other, bucket type	5%
8428 3300	- - Other, belt type	5%
8428 3900	- - Other	5%
8428 4000	- Escalators and moving walkways	5%
8428 5000	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	5%
8428 6000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%
8428 9000	- Other machinery	5%
<u>84.29</u>	SELF-PROPELLED BULLDOZERS, ANGLEDZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS.	
	- Bulldozers and angledozers:	
8429 1100	- - Truck laying	5%
8429 1900	- - Other	5%
8429 2000	- Graders and levellers	5%
8429 3000	- Scrapers	5%
	- Tamping machines and road rollers	
8429 4010	- - - Self-propelling road-rollers	1.7%
8429 4090	- - - Other	5%
	- Mechanical shovels, excavators and shovel loaders:	
8429 5100	- - Front-end shovel loaders	5%
8429 5200	- - Machinery with a 360 revolving superstructure	5%
8429 5900	- - Other	5%
<u>84.30</u>	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS:	
	Note: refer to additional notes 21 of this chapter, subheading 8430.62.00 is deleted according to HS amendment 2002 and it become in the subheading 84306900	
8430 1000	- Pile-drivers and pile-extractors	5%
8430 2000	- Snow-ploughs and snow-blowers	5%
	- Coal or rock cutters and tunnelling machinery:	
8430 3100	- - Self-propelled	5%
8430 3900	- - Other	5%
	- Other boring or sinking machinery:	
	- - Self-propelled	
8430 4110	- - - Well-drilling machinery	1.7%
8430 4190	- - - Other	5%
	- - Other:	
8430 4910	- - - Well-drilling machinery	1.7%

8430 4990	- - - Other	5%
8430 5000	- Other machinery, self-propelled	5%
	Note: Refer to additional note 8 of this chapter	
	- Other machinery, not self-propelled:	
8430 6100	- - Tamping or compacting machinery	5%
8430 6900	- - Other	5%
	Note: according to HS amendment 2002 and this heading becomes including scrape machine that mentioned in 843062 and which deleted by the amendment thereof	
<u>84.31</u>	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADING 8425 TO 8430	
8431 1000	- Of machinery of heading 84.25	5%
	- Of machinery of heading 84.27	
8431 2010	- - - For apparatus classified in subheading 8427.9010 and 8427.9020	14.5%
8431 2090	- - - Other	10%
	- Of machinery of heading 84.28	
	- - Of lifts, skip hoists or escalators	
8431 3110	- - - Elevator lifts	10%
8431 3190	- - - Other	10%
8431 3900	- - Other	5%
	- Of machinery of heading 84.26, 84.29 or 84.30:	
8431 4100	- - Buckets, shovels, grabs and grips	5%
8431 4200	- - Bulldozer or angledozer blades	5%
	- - Parts for boring or sinking machinery of subheading 84.30 41 00 or 84.30 49	
8431 4310	- - - For well-drilling equipment	1.7%
8431 4390	- - - Other	5%
	- - Other:	
8431 4910	- - - For self-propelling road rollers classified in subheading 84.29.4010	1.7%
8431 4990	- - - Other	5%
<u>84.32</u>	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS.	
	Note: Refer to additional note 9 of this chapter	
8432 1000	- Ploughs	1.7%
	- Harrows, scarifiers, cultivators, weeders and hoes:	
8432 2100	- - Disc harrows	1.7%
	- - Other	
8432 3000	- Seeders, planters and transplanters	1.7%

8432 4000	- Manure spreaders and fertilizer distributors	1.7%
8432 8000	- Other machinery	1.7%
8432 9000	- Parts	1.7%
<u>84.33</u>	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37.	
	- Mowers for lawns, parks or sportsgrounds:	
8433 1100	- - Powered, with the cutting device rotating in a horizontal plane	1.7%
8433 1900	- - Other	1.7%
8433 2000	- Other mowers, including cutter bars for tractor mounting	1.7%
8433 3000	- Other haymaking machinery	1.7%
8433 4000	- Straw or fodder balers, including pick-up balers	1.7%
	- Other harvesting machinery; threshing machinery:	
8433 5100	- - Combine harvester-threshers	1.7%
8433 5200	- - Other threshing machinery	1.7%
8433 5300	- - Root or tuber harvesting machines	1.7%
8433 5900	- - Other	1.7%
8433 6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	1.7%
8433 9000	- Parts	1.7%
<u>84.34</u>	MILKING MACHINES AND DAIRY MACHINERY:	
8434 1000	- Milking machines	1.7%
8434 2000	- Dairy machinery	1.7%
8434 9000	- Parts	1.7%
<u>84.35</u>	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES.	
8435 1000	- Machinery	1.7%
8435 9000	- Parts	1.7%
<u>84.36</u>	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS.	
8436 1000	- Machinery for preparing animal feeding stuffs	1.7%
	- Poultry-keeping machinery; poultry incubators and brooders:	
8436 2100	- - Poultry incubators and brooders	1.7%
8436 2900	- - Other	1.7%
	- Other machinery:	
8436 8010	- - - Bee-keeping machinery	1.7%
8436 8090	- - - Other	1.7%

	- Parts:	
8436 9100	- - Of poultry-keeping machinery or poultry incubators and brooders	1.7%
8436 9900	- - Other	1.7%
<u>84.37</u>	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY:	
8437 1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1.7%
	- Other machinery:	
8437 8010	- - - Milling equipment and machinery	1.7%
8437 8020	- - - Equipment and machinery for processing grains and dried leguminous	1.7%
8437 9000	- Parts	1.7%
<u>84.38</u>	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 FAT OR FIXED VEGETABLE FATS OR OILS.	
8438 1000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	1.7%
8438 2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	1.7%
8438 3000	- Machinery for sugar manufacture	1.7%
8438 4000	- Brewery machinery	1.7%
8438 5000	- Machinery for the preparation of meat or poultry	1.7%
8438 6000	- Machinery for the preparation of fruits, nuts or vegetables	1.7%
	- Other machinery	
	- - - Machines for cutting and rolling tea leaves	
8438 8011	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8438 8019	- - - - Other	29%
	- - - Equipment (bins) equipment with automatic installations for producing vinegar	
8438 8021	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8438 8029	- - - - Other	29%
	- - - Machines for extracting essential oils from oranges, operated by cylinders with spikes	
8438 8031	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8438 8032	- - - - Other	29%

	- - - Coffee bean grinding machines (operated by cylinders, disks or blades)	
8438 8041	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8438 8042	- - - Other	29%
8438 8090	- - - Other	1.7%
	Note: Refer to additional note 1 of this chapter	
	- Parts:	
8438 9010	- - - For use with the machinery of subheading 8438.8011, 8438.8021, 8438.8031 and 8438.8041	1.7%
	Note: Refer to additional note 1 of this chapter	
8438 9020	- - - For use with the machinery of subheading 8438.8019, 8438.8029, 8438.8039 and 8438.8049	29%
8438 9090	- - - Other	1.7%
<u>84.39</u>	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD.	
8439 1000	- Machinery for making pulp of fibrous cellulosic material	1.7%
8439 2000	- Machinery for making paper or paperboard	1.7%
8439 3000	- Machinery for finishing paper or paperboard	1.7%
	- Parts:	
8439 9100	- - Of machinery for making pulp of fibrous cellulosic material	1.7%
8439 9900	- - Other	1.7%
<u>84.40</u>	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES:	
8440 1000	- Machinery	1.7%
8440 9000	- Parts	1.7%
<u>84.41</u>	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPER BOARD, INCLUDING CUTTING MACHINES OF ALL KINDS.	
	- Cutting machines	
8441 1010	- - - Of kinds apparently For use in photography	23.5%
8441 1090	- - - Other	1.7%
8441 2000	- Machines for making bags, sacks or envelopes	1.7%
8441 3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1.7%
8441 4000	- Machines for moulding articles in paper pulp, paper or paperboard	1.7%
8441 8000	- Other machinery	1.7%
	- Parts:	
8441 9010	- - - kind installed on the cutting machines or apparatus classified in subheading 8441.10.10	23.5%
8441 9090	- - - Other	1.7%

84.42

MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE -TOOLS OF HEADING . 8456 TO 8465), FOR TYPEFOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS and OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED).

8442 1000	- Phototype-setting and composing machines	1.7%
8442 2000	- Machinery, apparatus and equipment for type- setting or composing by other processes, with or without founding device	1.7%
8442 3000	- Other machinery, apparatus and equipment	1.7%
8442 4000	- Parts of the foregoing machinery, apparatus or equipment	1.7%
	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	
	Note: Refer to additional note 7 of this chapter	
8442 5010	- - - Printing type for newspapers and magazines	1.7%
	Note: Refer to additional note 1 of this chapter	
8442 5020	- - - Other lettersets, lithographic cliches, plates, cylinders and other lithographic components	7%
8442 5090	- - - Other	1.7%

84.43

PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINING TYPE ,BLOCHS ,PLATES CYLINDERS AND OTHER PRINTING COMPONENT OF HEADING 84.42; INK _JET PRINTING MACHINES , OTHER THEN THOSE OF HEADING 84.71; MACHINES FOR USES ANCILLARY TO PRINTING.

Note: Amendment of the system of 2002

	- Offset printing machinery:	
8443 1100	- - Reel fed	1.7%
8443 1200	- - Sheet fed, office type (sheet size not exceeding 22 x 36cm)	1.7%
8443 1900	- - Other	1.7%
	- Letterpress printing machinery, excluding flexographic printing:	
8443 2100	- - Reel fed	1.7%
8443 2900	- - Other	1.7%
8443 3000	- Flexographic printing machinery	1.7%
	Note: Refer to additional note 8 of this chapter	
8443 4000	- Gravure printing machinery	1.7%
	- Other printing machinery:	
8443 5100	- - Ink-jet printing machines	7%
	Note: Refer to additional note 11 of this chapter	
8443 5900	- - Other	1.7%
8443 6000	- Machines for uses ancillary to printing	1.7%
	- Parts:	
8443 9010	- - - For the machinery of subheading 8443.51	7%
8443 9090	- - - Other	1.7%

<u>84.44</u>	8444 00 00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS.	1.7%
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<u>84.45</u>	MACHINES FOR PREPARING TEXTILE FIBERS; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFTWINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING 84.46 OR 84.47:
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- Machines for preparing textile fibres:

8445 1100	- - Carding machines	1.7%
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8445 1200	- - Combing machines	1.7%
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8445 1300	- - Drawing or roving machines	1.7%
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- - Other:

8445 1910	- - - Cotton ginning machines	1.7%
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8445 1990	- - - Other	1.7%
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8445 2000	- Textile spinning machines	1.7%
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8445 3000	- Textile doubling or twisting machines	1.7%
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8445 4000	- Textile winding (including weft-winding) or reeling machines	1.7%
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- Other:

8445 9010	- - - Machines for preparing thread to be used in weaving and knitting (worpers, pasting, etc.)	1.7%
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8445 9090	- - - Other	1.7%
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<u>84.46</u>	WEAVING MACHINES (LOOMS).
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8446 1000	- For weaving fabrics of a width not exceeding 30cm	1.7%
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- For weaving fabrics of a width exceeding 30 cm, shuttle type:

8446 2100	- - Power looms	1.7%
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8446 2900	- - Other	1.7%
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8446 3000	- For weaving fabrics of a width exceeding 30cm, shuttleless type	1.7%
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<u>84.47</u>	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING:
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Note: Refer to additional note 12 of this chapter

- Circular knitting machines:

8447 1100	- - With cylinder diameter not exceeding 165mm	1.7%
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8447 1200	- - With cylinder diameter exceeding 165mm	1.7%
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8447 2000	- Flat knitting machines; stitch-bonding machines	1.7%
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Note: Refer to additional note 12 of this chapter

8447 9000	- Other	1.7%
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84.48**AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES).**

- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:

8448 1100	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	1.7%
8448 1900	- - Other	1.7%
8448 2000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	1.7%
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
8448 3100	- - Card clothing	1.7%
	- - Of machines for preparing textile fibres, other than card clothing	
8448 3210	- - - Strips and accessories for card clothing equipped with teeth and metal wire	1.7%
8448 3290	- - - Other	1.7%
8448 3300	- - Spindles, spindle flyers, spinning rings and ring travellers	1.7%
8448 3900	- - Other	1.7%
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
8448 4100	- - Shuttles	1.7%
8448 4200	- - Reeds for looms, healds and heald-frames	1.7%
8448 4900	- - Other	1.7%
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448 5100	- - Sinkers, needles and other articles used in forming stitches	1.7%
8448 5900	- - Other	1.7%

84.49**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:**

- - - For the manufacture or finishing of non-wovens in the piece or in shapes.

8449 0011	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8449 0019	- - - - Other	29%
8449 0090	- - - Other	1.7%

84.50**HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY.**

Note: Refer to additional note 13 of this chapter

- Machines, each of a dry linen capacity not exceeding 10 kg:

8450 1100	- - Fully automatic machines	102%
8450 1200	- - Other machines, with built-in centrifugal dryer	102%

8450 1900	- - Other	102%
	- Machines, each of a dry linen capacity exceeding 10 kg	
8450 2010	- - - Of capacity not exceeding 12 kg	102%
8450 2090	- - - Other	35%
	- Parts:	
	- - - Bodies, bins and containers of sheet metal for washing machines, of a capacity not exceeding 12 kg	
8450 9011.	- - - - for industrial establishment	50.5
8450 9019.	- - - - Other	102%
8450 9090	- - - Other	23.5%
84.51	MACHINERY (OTHER THAN MACHINES OF HEADING 84.50) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS.	
	- Dry-cleaning machines	
8451 1010	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8451 1090	- - - Other	71%
	- Drying machines:	
8451 2100	- - Each of a dry linen capacity not exceeding 10 kg	102%
	- - Other:	
8451 2910	- - - Of capacity not exceeding 12 kg	102%
	- - - Other:	
8451 2991.	- - - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8451 2999.	- - - - Other	71%
	- Ironing machines and presses (including fusing presses)	
	Note: Refer to additional note 13 of this chapter	
8451 3010	- - - For use by industry	1.7%
	Note: Refer to additional note 1 of this chapter	
8451 3090	- - - Other	47%
8451 4000	- Washing, bleaching or dyeing machines	1.7%
8451 5000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	1.7%
	- Other machinery	
	- - - machinery for wringing	
8451 8011.	- - - - For household use	102%
8451 8012.	- - - - For industrial use	1.7%
8451 8019.	- - - - Other	35%
8451 8020	- - - Laundry shaker-tumblers used in laundry shops to separate washed items before ironing	47%
8451 8090	- - - Other	1.7%

	- Parts:	
	- - - For equipments and machines classified in subheadings 8451.21 , 8451.2910, and 8451.8011	
8451 9011	- - - Bodies, bins and containers of sheet metal	102%
8451 9019	- - - Other	47%
	- - - Other:	
8451 9091	- - - For equipment and machines prepared for industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8451 9099	- - - Other	71%
<u>84.52</u>	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 84.40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES:	
8452 1000	- Sewing machines of the household type	5%
	- Other sewing machines:	
	- - Automatic units	
8452 2110	- - - Special purpose	1.7%
8452 2190	- - - Other	5%
	- - Other:	
8452 2910	- - - Special purpose	1.7%
8452 2990	- - - Other	5%
	- Sewing machine needles	
8452 3010	- - - Needles for hem-stitching machines and for special purpose sewing machines	1.7%
8452 3090	- - - Other	5%
8452 4000	- Furniture, bases and covers for sewing machines and parts thereof	7%
	- Other parts of sewing machines:	
8452 9010	- - - For special-purposes machines	1.7%
8452 9090	- - - Other	5%
<u>84.53</u>	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.	
8453 1000	- Machinery for preparing, tanning or working hides, skins or leather	1.7%
8453 2000	- Machinery for making or repairing footwear	7%
8453 8000	- Other machinery	1.7%
	- Parts:	
8453 9010	- - - For equipment and machines used in repairing or manufacturing shoes	7%
8453 9090	- - - Other	1.7%
<u>84.54</u>	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES.	
8454 1000	- Converters	1.7%
8454 2000	- Ingot moulds and ladles	1.7%
8454 3000	- Casting machines	1.7%

8454 9000	- Parts	1.7%
84.55	METAL-ROLLING MILLS AND ROLLS THEREFOR:	
8455 1000	- Tube mills	1.7%
	Note: Refer to additional note 14 of this chapter	
	- Other rolling mills:	
8455 2100	- - Hot or combination hot and cold forming machinery	1.7%
8455 2200	- - Cold	1.7%
8455 3000	- Rolls for rolling mills	1.7%
8455 9000	- Other parts	1.7%
84.56	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC -BEAM OR PLASMA ARC PROCESSES.	
	- Operated by laser or other light or photon beam processes	
8456 1010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8456 1090	- - - Other	23.5%
	Note: Refer to additional note 15 of this chapter	
	- Operated by ultrasonic processes	
8456 2010	- - - For industrial use	1.7%
8456 2090	- - - Other	29%
8456 3000	- Operated by electro-discharge processes	1.7%
	- Other:	
8456 9100	- - For dry-etching patterns on semiconductor materials	1.7%
	- - Other:	
	- - - Operated by electro-chemical means	
8456 9911	- - - - for industrialists	7%
8456 9919	- - - - Other	29%
	- - - Utilizing electron beams or plasma gas	
8456 9921	- - - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8456 9929	- - - - Other	23.5%
	Note: Refer to additional note 15 of this chapter	
8456 9990	- - - Other	1.7%
84.57	MACHINING CENTERS, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL:	
8457 1000	- Machining centers	1.7%
8457 2000	- Unit construction machines (single station)	1.7%
8457 3000	- Multi-station transfer machines	1.7%

84.58**LATHES (INCLUDING TURNING CENTERS) FOR REMOVING METAL:**

	- Horizontal lathes:	
8458 1100	- - Numerically controlled	1.7%
8458 1900	- - Other	1.7%
	- Other lathes:	
8458 9100	- - Numerically controlled	1.7%
8458 9900	- - Other	1.7%

84.59**MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58.**

8459 1000	- Way-type unit head machines	1.7%
	- Other drilling machines:	
8459 2100	- - Numerically controlled	1.7%
8459 2900	- - Other	1.7%
	- Other boring-milling machines:	
8459 3100	- - Numerically controlled	1.7%
8459 3900	- - Other	1.7%
8459 4000	- Other boring machines	1.7%
	- Milling machines, knee-type:	
8459 5100	- - Numerically controlled	1.7%
8459 5900	- - Other	1.7%
	- Milling machines, knee-type:	
8459 6100	- - Numerically controlled	1.7%
8459 6900	- - Other	1.7%
8459 7000	- Other threading or tapping machines	1.7%

84.60**MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADIN.G 84.61:**

	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 001 mm:	
8460 1100	- - Numerically controlled	1.7%
8460 1900	- - Other	1.7%
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 001 mm:	
8460 2100	- - Numerically controlled	1.7%
8460 2900	- - Other	1.7%
	- Sharpening (tool or cutter grinding) machines:	
	Note: Refer to additional note 16 of this chapter	
8460 3100	- - Numerically controlled	1.7%

8460 3900	- - Other	1.7%
8460 4000	- Honing or lapping machines	1.7%
8460 9000	- Other	1.7%
<u>84.61</u>	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
8461 2000	- Shaping or slotting machines Note: subheading 84461000 is deleted due to amendment of H.S of 2002 to belong to subheading 84.61.9000	1.7%
8461 3000	- Broaching machines	1.7%
8461 4000	- Gear cutting, gear grinding or gear finishing machines	1.7%
8461 5000	- Sawing or cutting-off machines	1.7%
8461 9000	- Other	1.7%
<u>84.62</u>	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE:	
8462 1000	- Forging or die-stamping machines (including presses) and hammers - Bending, folding, straightening or flattening machines (including presses):	1.7%
8462 2100	- - Numerically controlled	1.7%
8462 2900	- - Other - Shearing machines (including presses), other than combined punching and shearing machines:	1.7%
8462 3100	- - Numerically controlled	1.7%
8462 3900	- - Other - Punching or notching machines (including presses), including combined punching and shearing machines:	1.7%
8462 4100	- - Numerically controlled	1.7%
8462 4900	- - Other - Other: - - Hydraulic presses	1.7%
8462 9110	- - - For industrial use Note: Refer to additional note 1 of this chapter - - - Other:	1.7%
8462 9191	- - - - For bundling scrap metal , imported by industrialist	7%
8462 9192	- - - - For bundling scrap metal , imported by merchant	29%
8462 9193	- - - - For forming metal powder by moulding (fritlage) imported by industrialist	7%
8462 9194	- - - - For forming metal powder by moulding (fritlage) imported by merchant	29%
8462 9199	- - - - Other	1.7%
8462 9900	- - Other	1.7%
8462 9910	- - - For industrial use Note: Refer to additional note 1 of this chapter	1.7%

	- - - Other:	
8462 9991	- - - For bundling scrap metal , imported by industrialist	7%
8462 9992	- - - For bundling scrap metal , imported by merchant	29%
8462 9993	- - - For forming metal powder by moulding (fritlage) imported by industrialist	7%
8462 9994	- - - For forming metal powder by moulding (fritlage) imported by merchant	29%
8462 9999	- - - Other	1.7%
<u>84.63</u>	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL.	
8463 1000	- Draw-benches for bars, tubes, profiles, wire or the like	1.7%
8463 2000	- Thread rolling bycylinder forming machines	1.7%
8463 3000	- Machines for working wire	1.7%
8463 9000	- Other	1.7%
<u>84.64</u>	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS.	
	Note: Refer to additional note 20 of this chapter	
8464 1000	- Sawing machines	1.7%
8464 2000	- Grinding or polishing machines	1.7%
8464 9000	- Other	1.7%
<u>84.65</u>	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS.	
	Note: Refer to additional note 17 of this chapter	
8465 1000	- Machines which can carry out different types of machining operations without tool change between such operations	1.7%
	- Other:	
8465 9100	- - Sawing machines	1.7%
8465 9200	- - Planing, milling or molding (by cutting) machines	1.7%
8465 9300	- - Grinding, sanding or polishing machines	1.7%
8465 9400	- - Bending or assembling machines	1.7%
8465 9500	- - Drilling or morticing machines	1.7%
8465 9600	- - Splitting, slicing or paring machines	1.7%
8465 9900	- - Other	1.7%
<u>84.66</u>	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND:	
	Note: Refer to additional note 18 of this chapter	
	- Tool holders and self-opening dieheads	
	Note: Refer to additional note 18 of this chapter	
8466 1010	- - - Tool holders for mechanical hand tools	7%

8466 1090	- - - Other	1.7%
8466 2000	- Work holders	1.7%
8466 3000	- Dividing heads and other special attachments for machine-tools	1.7%
	- Other:	
8466 9100	- - For machines of heading 84.64	1.7%
8466 9200	- - For machines of heading 84.65	1.7%
	- - For machines of headings 84.56 to 84.61:	
8466 9310	- - - For machines of subheading 84561010, 8456.2010, 8456.99.21	1.7%
	Note: Refer to additional note 1 of this chapter	
8466 9320	- - - For machines of subheading 8456.20.90, 8456.99.10	7%
	- - - For machines of subheading 8456.10.90, 8456.99.29	
8466 9331.	- - - - for industrialists	23.5%
8466 9339.	- - - - Other	47%
	- - For machines of heading 8462 or 8463	
	- - - For pressors including hydraulic pressors used for bunding scrap metal or for forming metal powder by moulding (frittage)	
8466 9411.	- - - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8466 9419.	- - - - Other	29%
8466 9490	- - - Other	1.7%
<u>84.67</u>	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF CONTAINED NON-ELECTRIC MOTOR.	
	Note: Amendment of the system of 2002	
	- Pneumatic:	
8467 1100	- - Rotary type (including combined rotary-percussion)	7%
8467 1900	- - Other	7%
	- With self-contained electric motor	
	Note: Amendment of the system of 2002	
8467 2100	- - Drills of all kinds	7%
	Note: Amendment of the system of 2002	
8467 2200	- - Saws	7%
	Note: Amendment of the system of 2002	
8467 2900	- - Other	7%
	Note: Amendment of the system of 2002	
	- Other tools:	
8467 8100	- - Chain saws	7%
8467 8900	- - Other	7%
	- Parts:	
8467 9100	- - Of chain saws	7%
8467 9200	- - Of pneumatic tools	7%
8467 9900	- - Other	7%
<u>84.68</u>	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 8515; GAS-OPERATED SURFACE TEMPERTING MACHINES AND APPLIANCES.	

8468 1000	- Hand-held blow pipes	1.7%
8468 2000	- Other gas-operated machinery and apparatus	1.7%
	- Other machinery and apparatus	
	- - - Friction-welding machines:	
8468 8011.	- - - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8468 8019	- - - - Other	29%
	- - - Equipment and machines used in welding, utilizing tin or other weld materials operating by use of grooved wheels or hot irons except hand irons classified in heading 8205 or electrical thermal equipment classified in heading 8515	
8468 8022	- - - - Other	29%
	- - - Other	
8468 8091	- - - - for industrialists	7%
8468 8099	- - - - Other	29%
	- Parts:	
	- - - For equipment and machines classified in subheadings 8468.8020 , 84.68.8010	
8468 9011	- - - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8468 9019	- - - - Other	29%
8468 9090	- - - Other	1.7%
<u>84.69</u>	TYPEWRITERS OTHER THAN PRINTERS OF HEADING 84.71;WORD-PROCESSING MACHINES.	
	- Automatic typewriters and word-processing machines:	
8469 1100	- - Word-processing machines	14.5%
8469 1200	- - Automatic typewriters	14.5%
8469 2000	- Other typewriters, electric	14.5%
8469 3000	- Other typewriters, non-electric	14.5%
<u>84.70</u>	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS:	
8470 1000	- Electronic calculators capable of operation without an external source of electric power and pocket- size data recording, reproducing and displaying machines with calculating functions	14.5%
	Note: Refer to additional note 19 of this chapter	
	- Other electronic calculating machines:	
8470 2100	- - Incorporating a printing device	14.5%
8470 2900	- - Other	14.5%
8470 3000	- Other calculating machines	14.5%
8470 4000	- Accounting machines	14.5%
8470 5000	- Cash registers	14.5%

8470 9000	- Other	14.5%
<u>84.71</u>	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED.	
8471 1000	- Analogue or hybrid automatic data processing machines	14.5%
8471 3000	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	14.5%
	- Other digital automatic data processing machines:	
8471 4100	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	14.5%
8471 4900	- - Other, presented in the form of systems	14.5%
8471 5000	- Digital processing units other than those of subheading 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units Note: Refer to additional note 20 of this section, Amendment of the system of 2002	14.5%
8471 6000	- Input or output units, whether or not containing storage units in the same housing Note: Refer to additional note 20 of this chapter	14.5%
8471 7000	- Storage units Note: Refer to additional note 20 of this chapter	14.5%
8471 8000	- Other units of automatic data processing machines	14.5%
8471 9000	- Other	14.5%
<u>84.72</u>	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR COIN-WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).	
8472 1000	- Duplicating machines	14.5%
8472 2000	- Addressing machines and address plate embosing machines	14.5%
8472 3000	- 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 canceling postage stamps	14.5%
8472 9000	- Other	14.5%
<u>84.73</u>	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72:	
8473 1000	- Parts and accessories of the machines of heading 84.69 - Parts and accessories of the machines of heading 84.70:	7%
8473 2100	- - Of the electronic calculating machines of sub- heading 8470.10, 8470.21 or 8470.29	7%
8473 2900	- - Other	7%
8473 3000	- Parts and accessories of the machines of heading 48.71	7%
8473 4000	- Parts and accessories of the machines of heading 84.72	7%

8473 5000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	7%
<u>84.74</u>	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOLDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOLDS OF SAND:	
	Note: Refer to additional note 21 of this chapter	
8474 1000	- Sorting, screening, separating or washing machines	1.7%
8474 2000	- Crushing or grinding machines	1.7%
	- Mixing or kneading machines:	
8474 3100	- - Mixing or kneading machine	1.7%
8474 3200	- - Machines for mixing mineral substances with bitumen	1.7%
8474 8000	- Other machinery	1.7%
8474 9000	- Parts	1.7%
<u>84.75</u>	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE:	
8475 1000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1.7%
	- Machines for manufacturing or hot working glass or glassware:	
8475 2100	- - Machines for making optical fibers and preforms thereof	1.7%
8475 2900	- - Other	1.7%
8475 9000	- Parts	1.7%
<u>84.76</u>	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES:	
	- Automatic beverage-vending machines:	
8476 2100	- - Incorporating heating or refrigerating devices	7%
8476 2900	- - Other	7%
	- Other machines:	
8476 8100	- - Incorporating heating or refrigerating devices	7%
8476 8900	- - Other	7%
8476 9000	- Parts	7%
<u>84.77</u>	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER .	
	- Injection-moulding machines:	
8477 1010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8477 1090	- - - Other	29%

	- Extruders :	
8477 2010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8477 2090	- - - Other	29%
	- Blow moulding machines	
8477 3010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8477 3090	- - - Other	29%
	- Vacuum moulding machines and other thermoforming machines	
8477 4010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8477 4090	- - - Other	29%
	- Other machinery for moulding or otherwise forming:	
	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	
8477 5110	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8477 5190	- - - Other	29%
	- - Other:	
8477 5910	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8477 5990	- - - Other	29%
	- Other machinery	
8477 8010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8477 8090	- - - Other	29%
	- Parts	
8477 9010	- - - Of machinery for industrial use imported by industrialist	1.7%
	Note: Refer to additional note 1 of this chapter	
8477 9090	- - - Other	29%
84.78	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:	
	- Machinery	
8478 1010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8478 1090	- - - Other	29%
	- Parts:	
8478 9010	- - - of machinery for industrial use imported by industrialist	1.7%
	Note: Refer to additional note 1 of this chapter	
8478 9090	- - - Other	29%

84.79**MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:**

	- Machinery for public works, building or the like :	
8479 1010	- - - for public works	1.7%
	Note: Refer to additional note 1 of this chapter	
8479 1090	- - - Other	7%
	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	
8479 2010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8479 2090	- - - Other	29%
	- 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	
8479 3010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8479 3090	- - - Other	29%
	- Rope- or cable-making machines	
8479 4010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8479 4090	- - - Other	29%
	- Industrial robots, not elsewhere specified or included:	
8479 5010	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8479 5090	- - - Other	29%
	- Evaporative air coolers	
8479 6010	- - - For industrialists	7%
8479 6020	- - - For trading	29%
	- Other machines and mechanical appliances:	
	- - For treating metal, including electric wire coil-winders	
8479 8110	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8479 8190	- - - Other	29%
	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines:	
8479 8210	- - - For industrial use	1.7%
	Note: Refer to additional note 1 of this chapter	
8479 8290	- - - Other	29%
	- - Other:	
8479 8910	- - - Underwater cutting tools, or tools used to break reinforced concrete or to drill in rock bases (thermal drill)	1.7%
	Note: Refer to additional note 22 of this chapter	
8479 8920	- - - Service tools (such as automatic tools for polishing shoes)	29%

8479 8930	- - - Ground mopping plastic wagons with cleaning squeegees, or cleaning, suction and washing machines	47%
	- - - Other:	
8479 8991	- - - - For agricultural use Note: Refer to additional note 1 of this chapter	1.7%
8479 8992	- - - - For industrial use Note: Refer to additional note 1 of this chapter	1.7%
8479 8999	- - - - Other	29%
	- Parts:	
8479 9010	- - - For machines subject to a customs duty rate of 1% Note: Refer to additional note 1 of this chapter	1.7%
8479 9020	- - - For machines subject to a customs duty rate of 15%	7%
8479 9030	- - - For machines subject to a customs duty rate of 30%	23.5%
<u>84.80</u>	MOLDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOLDING PATTERNS; MOLDS FOR METAL (OTHER THAN INGOT MOLDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS. Note: Refer to additional note 21 of this chapter	
8480 1000	- Molding boxes for metal foundry	1.7%
8480 2000	- Mould bases	1.7%
	- Moulding patterns	
8480 3010	- - - Of plastic	47%
8480 3020	- - - Of wood	47%
8480 3030	- - - Of cast iron or stainless steel	7%
8480 3040	- - - Of copper	29%
8480 3050	- - - Of aluminum	29%
	- Moulds for metal or metal carbides:	
8480 4100	- - Injection or compression types	1.7%
8480 4900	- - Other	1.7%
8480 5000	- Moulds for glass	1.7%
8480 6000	- Moulds for mineral materials	1.7%
	- Moulds for rubber or plastics:	
8480 7100	- - Injection or compression types	1.7%
8480 7900	- - Other	1.7%
<u>84.81</u>	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES.	
8481 1000	- Pressure-reducing valves	14.5%
8481 2000	- Valves for oleohydraulic or pneumatic transmissions	14.5%
8481 3000	- Check valves , nonreturn valves Note: Amendment of the system of 2002	14.5%
8481 4000	- Safety or relief valves	14.5%
	- Other appliances:	

8481 80 10	- - - Plastic shut-off valves	47%
	- - - Other:	
8481 80 91.	- - - - For household use	35%
8481 80 99.	- - - - Other	14.5%
	- Parts:	
8481 90 10	- - - plastic shot-off valves of subheading 8481.8010	47%
8481 90 20	- - - For the kind of house hold of subheading 8481.8091	35%
8481 90 90	- - - Other	14.5%
<u>84.82</u>	BALL OR ROLLER BEARINGS.	
8482 10 00	- Ball bearings	7%
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	7%
8482 30 00	- Spherical roller bearings	7%
8482 40 00	- Needle roller bearings	7%
8482 50 00	- Other cylindrical roller bearings	7%
8482 80 00	- Other, including combined ball/roller bearings	7%
	- Parts:	
8482 91 00	- - Balls, needles and rollers	7%
8482 99 00	- - Other	7%
<u>84.83</u>	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS, BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS):	
	- Transmission shafts (including cam shafts and crank shafts) and cranks	
8483 10 10	- - - For motor cars and tractors	23.5%
	- - - for machinery and mechanical tools	
8483 10 21	- - - - Subject to a duty rate not exceeding 7%	1.7%
8483 10 22	- - - - Subject to a duty rate not less than 7% but not exceeding 15%	7%
8483 10 29	- - - - Other	23.5%
	- Bearing housings, incorporating ball or roller bearings	
8483 20 10	- - - For motor cars and tractors	23.5%
	- - - For machines and mechanical tools	
8483 20 21	- - - - Subject to a duty rate not exceeding 7%	1.7%
8483 20 22	- - - - Subject to a duty rate not less than 7% but not exceeding 15%	7%
8483 20 29	- - - - Other	23.5%
	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	
8483 30 10	- - - For motor cars and tractors	23.5%
	- - - for machinery and mechanical tools	
8483 30 21	- - - - Subject to a duty rate not exceeding 7%	1.7%
8483 30 22	- - - - Subject to a duty rate not less than 7% but not exceeding 15%	7%

8483 3029	- - - - Other	23.5%
	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	
	Note: Amendment of the system of 2002	
	- - - gear boxes and other speed transmission including hydraulic transmission	
8483 4011	- - - - Subject to a duty rate not exceeding 7%	1.7%
8483 4012	- - - - Subject to a duty rate not less than 7% but not exceeding 15%	7%
8483 4019	- - - - Other	23.5%
	- - - Other:	
8483 4091	- - - - Subject to a duty rate not exceeding 7%	1.7%
8483 4092	- - - - Subject to a duty rate not less than 7% but not exceeding 15%	7%
8483 4099	- - - - Other, including those prepared for cars and trucks	23.5%
	- Flywheels and pulleys, including pulley blocks	
8483 5010	- - - machinery and apparatus subject to a duty rate not exceeding 7%	1.7%
8483 5020	- - - machinery and apparatus Subject to a duty rate not less than 7% but not exceeding 15%	7%
8483 5090	- - - Other	23.5%
	- Clutches and shaft couplings (including universal joints)	
8483 6010	- - - machines ,machinary , tools apparatus Subject to a duty rate not exceeding 7%	1.7%
8483 6020	- - - machines ,machinary , tools appartus Subject to a duty rate not less than 7% but not exceeding 15%	7%
8483 6090	- - - Other	23.5%
	- Parts	
	Note: Amendment of the system of 2002	
	- - - Gears chain sprockets other transmission elements separately	
8483 9011	- - - - For types including in subheading associated with duty rate 1 %	1.7%
8483 9012	- - - - For types including in subheading associated with duty rate 15%	7%
8483 9013	- - - - For types including in subheading associated with duty rate 30%	23.5%
	- - - Parts	
8483 9021	- - - - For types including in subheading associated with duty rate 1 %	1.7%
	Note: Refer to additional note 1 of this chapter	
8483 9022	- - - - For types including in subheading associated with duty rate 15 %	7%
8483 9023	- - - - Other	23.5%
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	
	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	
8484 1010	- - - For motor cars and tractors	23.5%
	- - - for machinery and mechanical tools	
8484 1021	- - - - Subject to a duty rate not exceeding 7%	1.7%
8484 1022	- - - - Subject to a duty rate not less than 7% but not exceeding 15%	7%

8484 1029	- - - - Other	23.5%
	- Mechanical seals	
8484 2010	- - - For motor cars and tractors	23.5%
	- - - for machinery and mechanical tools	
8484 2021	- - - - Subject to a duty rate not exceeding 7%	1.7%
8484 2022	- - - - Subject to a duty rate not less than 7% but not exceeding 15%	7%
8484 2029	- - - - Other	23.5%
	- Other:	
8484 9010	- - - For motor cars and tractors	23.5%
	- - - for machinery and mechanical tools	
8484 9021	- - - - Subject to a duty rate not exceeding 7%	1.7%
8484 9022	- - - - Subject to a duty rate not less than 7% but not exceeding 15%	7%
8484 9029	- - - - Other	23.5%
<u>84.85</u>	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	
8485 1000	- Ships' or boats' propellers and blades thereof	7%
8485 9000	- Other	7%

CHAPTER 85

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

NOTES

1. This Chapter does not cover:

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person:

(b) Articles of glass of heading 70.11: or

(c) Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However metal tank mercury arc rectifiers remain classified in heading 85.04.

3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

(a) Vacuum cleaners, including dry and wet vacuum cleaners' 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 20kg. The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes dryers (heading 84.21), dish washing machines (heading 84.50), household washing machines (heading 84.22), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52) electrical scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

4. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-tip etching) or by the "film circuit technique", conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements). The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements. Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

5.- for the purposes of headings 85.41 and 85.42:

(A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field:

(B) "Electronic integrated circuits and Microassemblies" are:

(a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated:

(b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, 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, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in the note heading 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to in particular their function.

6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended. This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Notes.

1. Subheadings 8519.92 and 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

2. For the purposes of subheading 854210 the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

2. Broadcast duty at 12% of value is payable on wireless apparatus (radio sets) or receiving

<u>85.01</u>	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS):	
	- Motors of an output not exceeding 37.5 W	
8501 1010	- - - Exclusivly For childrens' toys	1.5%
8501 1090	- - - Other:	7%
	- Universal AC/DC motors of an output exceeding 37.5 W	
8501 2010	- - - Of power capacity exceeding 3 horses	20%
	Note: Refer to additional note 3 of this chapter	
8501 2090	- - - Other:	7%
	- Other DC motors; DC generators:	
	- - Of an output not exceeding 750 W	
	- - - Motors	
8501 3111	- - - - Of capacity 36-24-12 volt to 1/4 horse for medical apporatus and antennas	29%
8501 3119	- - - - Other	7%
8501 3120	- - - Generators	1.7%
	- - Of an output exceeding 750 W but not exceeding 75 kW	
	- - - Motors:	
8501 3211	- - - - Of power capacity exceeding 3 horses	20%
	Note: Refer to additional note 3 of this chapter	
8501 3219	- - - - Other	7%
8501 3220	- - - Generators	1.7%
	- - Of an output exceeding 75 kW but not exceeding 375 kW	
8501 3310	- - - Motors	20%
	Note: Refer to additional note 3 of this chapter	
8501 3320	- - - Generators	1.7%
	- - Of an output exceeding 375 kW	
8501 3410	- - - Motors	20%
	Note: Refer to additional note 3 of this chapter	
8501 3420	- - - Generators	1.7%
	- Other AC motors, single-phase	
8501 4010	- - - Of power capacity exceeding 3 horses	20%
	Note: Refer to additional note 3 of this chapter	
	- - - Other:	
8501 4091	- - - - Motors of output of 1/8 , 1/6 , 1/4 , 1/3 , 1/2 horse for normal washers and of output 1/2 to 1.5 horse for industrial washing machines , and two speed motors for automatic washers and desert airconditioners	29%
8501 4099	- - - - Other	7%
	- Other AC motors, multi-phase:	
	- - Of an output not exceeding 750 W:	

8501 5110	- - - Dio phase and tri-phase industrial motors of output as 1/2 to 1.5 horse two speed motors for automatic washers and desert airconditioners	29%
8501 5119	- - - - Other	7%
	- - Of an output exceeding 750 W but not exceeding 75 kW	
8501 5210	- - - Of power capacity exceeding 3 horses	20%
	Note: Refer to additional note 3 of this chapter	
	- - - Other	
8501 5291	- - - - tri-phase amotors of output of 1/2 to 1.5 horse and two speed motors for automatic washers and desert airconditioners	29%
8501 5299	- - - - Other	7%
8501 5300	- - Of an output exceeding 75 kW	20%
	Note: Refer to additional note 3 of this chapter	
	- AC generators (alternators):	
8501 6100	- - Of an outputnot exceeding 75 KVA	1.7%
8501 6200	- - Of an output exceeding 75 KVA but not exceeding 375 KVA	1.7%
8501 6300	- - Of an output exceeding 375 KVA but not exceeding 750 KVA	1.7%
8501 6400	- - Of an output exceeding 750 KVA	1.7%
<u>85.02</u>	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS:	
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502 1100	- - Of an output not exceeding 75 KVA	1.7%
8502 1200	- - Of an output exceeding 75 KVA but not exceeding 375 KVA	1.7%
8502 1300	- - Of an output exceeding 375 KVA	1.7%
8502 2000	- Generating sets with spark-ignition internal combustion piston engines	1.7%
	- Other generating sets:	
8502 3100	- - Wind powered	1.7%
8502 3900	- - Other	1.7%
	- Electric rotary converters	
	Note: Refer to additional note 8 of this chapter	
8502 4010	- - - For industrial use	1.7%
	- - - Wireless apparatus	
8502 4021	- - - - Specialized for use in aircraft and upon airfields and in teleprinting apparatus for newspapers	1.7%
	Note: Refer to additional note 1 of this chapter	
8502 4029	- - - - Other	23.5%
	Note: Refer to additional note 1 of this chapter	
8502 4090	- - - Other	7%
<u>85.03</u>	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 85.01 OR 85.02:	

8503 0010	- - - For dynamos or electric generator sets	1.7%
8503 0020	- - - For electric rotary converters subject to a customs duty rate of 1.7 Note: Refer to additional note 1 of this chapter	1.7%
8503 0030	- - - For motors or rotary converters subject to a customs duty rate 7%	20%
8503 0040	- - - For motors of a capacity not exceeding 3 horsepower	7%
8503 0050	- - - For rotary converters subject to a customs duty rate of 23.5% Note: Refer to additional note 1 of this chapter	23.5
85.04	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS.	
8504 1000	- Ballasts for discharge lamps or tubes - Liquid dielectric transformers: - - Having a power handling capacity not exceeding 650 kVA:	47%
8504 2110	- - - For high voltage in electric network	1.7%
8504 2190	- - - Other - - Having a power handling capacity exceeding 650 kVA but not exceeding 10000 kVA:	7%
8504 2210	- - - For high voltage in electric network	1.7%
8504 2290	- - - Other - - Having a power handling capacity exceeding 10000 kVA:	7%
8504 2310	- - - For high voltage in electric network	1.7%
8504 2390	- - - Other - Other transformers: - - Having a power handling capacity not exceeding 1kva	7%
8504 3110	- - - exclusively For childrens' toys - - - For airless apparatus	1.5%
8504 3121	- - - Specialized for use in aircraft and upon airfields and in teleprinting apparatus for press Note: Refer to additional note 1 of this chapter	1.7%
8504 3129	- - - Other Note: Refer to additional note 1 of this chapter	7%
8504 3190	- - - Other - - Having a power handling capacity exceeding 1 kVA but not exceeding 16	7%
8504 3210	- - - exclusively For childrens' toys - - - For wireless apparatuses	1.5%
8504 3221	- - - Specialized for use in aircraft and upon airfields and in teleprinting apparatus for press Note: Refer to additional note 1 of this chapter	1.7%
8504 3229	- - - Other Note: Refer to additional note 1 of this chapter	7%
8504 3290	- - - Other	7%

	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	
8504 33 10	- - - For high voltage in electric network	1.7%
8504 33 90	- - - Other	7%
	- - Having a power handling capacity exceeding 500 kVA:	
8504 34 10	- - - For high voltage in electric network	1.7%
8504 34 90	- - - Other	7%
	- Static converters:	
8504 40 10	- - - For industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
	- - - Wireless apparatus	
8504 40 21	- - - - Specialized for use in aircraft and upon airfields and in teleprinting apparatus for press	1.7%
	Note: Refer to additional note 1 of this chapter	
8504 40 29	- - - - Other	23.5
	Note: Refer to additional note 1 of this chapter	
8504 40 90	- - - Other	7%
	- Other inductors:	
8504 50 10	- - - For industrial use	1.7%
	- - - prepared For wireless apparatus	
8504 50 21	- - - - Specialized for use in aircraft and upon airfields and in teleprinting apparatus for press	1.7%
	Note: Refer to additional note 1 of this chapter	
8504 50 29	- - - - Other	23.5
	Note: Refer to additional note 1 of this chapter	
8504 50 90	- - - Other	7%
	- Parts:	
8504 90 10	- - - For transformers specially prepared for childrens' toys	1.5%
8504 90 20	- - - For transformers or static converters or inductors specially prepared for use in airports, airplanes and wireless telegraph in teleprinting apparatus for press	1.7%
	Note: Refer to additional note 1 of this chapter	
8504 90 30	- - - For high voltage transformers in electric networks	1.7%
8504 90 40	- - - For static converters or inductors, for industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
8504 90 50	- - - For transformers specially prepared for wireless equipment other than those classified in subheading 8504.9020	7%
	Note: Refer to additional note 1 of this chapter	
8504 90 60	- - - For static converters or inductors specially prepared for wireless equipment other than those classified in subheading No. 8504.9020	23.5
	Note: Refer to additional note 1 of this chapter	
8504 90 70	- - - For ballast for neon lamps or discharge tubes	47%
8504 90 90	- - - Other	7%

85.05 **ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETIZATION; ELECTROMAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTROMAGNETIC LIFTING HEADS.**

- Permanent magnets and articles intended to become permanent magnets after magnetization:

8505 1100	- - Of metal	7%
8505 1900	- - Other	7%
8505 2000	- Electro-magnetic couplings, clutches brakes	7%
8505 3000	- Electro-magnetic lifting heads	7%
8505 9000	- Other, including parts	7%

85.06 **PRIMARY CELLS AND PRIMARY BATTERIES.**

8506 1000	- Manganese dioxide	71%
8506 3000	- Mercuric oxide	71%
8506 4000	- Silver oxide	71%
8506 5000	- Lithium	71%
8506 6000	- Air-zinc	71%
8506 8000	- Other primary cells and primary batteries	71%
Note: Amendment of the system of 2002		
	- Parts :	
8506 9010	- - - Zinc boxes for batteries	7%
Note: Refer to additional note 3 of this chapter		
8506 9090	- - - Other	71%

85.07 **ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE):**

8507 1000	- Lead-acid accumulators, of a kind used for starting piston engines	47%
8507 2000	- Other lead-acid accumulators	47%
8507 3000	- Nickel-cadmium	47%
8507 4000	- Nickel-iron	47%
8507 8000	- Other accumulators	47%
8507 9000	- Parts	47%

85.09 **ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.**

8509 1000	- Vacuum cleaners including dry and wet vacuum cleaners	47%
Note: Amendment of the system of 2002 , Refer to additional note 3 A of this chapter		
8509 2000	- Floor polishers	47%
8509 3000	- Kitchen waste disposers	47%

8509 4000	- Food grinders and mixers; fruit or vegetable juice extractors	47%
8509 8000	- Other appliances	47%
	- Parts	
8509 9010	- - - Kitchen waste disposers	47%
8509 9090	- - - For other apparatus included in this heading	47%
<u>8510</u>	SHAVERS, HAIR-CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR:	
8510 1000	- Shavers	23.5
8510 2000	- Hair clippers	23.5
8510 3000	- Hair-removing appliances	23.5%
	- Parts:	
8510 9010	- - - Blades, combs, heads of shaving and hair cut machines	14.5%
8510 9090	- - - Other	23.5%
<u>85.11</u>	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.	
8511 1000	- Sparking plugs	7%
	- Ignition magnetos; magneto-dynamos; magnetic flywheels:	
8511 2010	- - - For motorcars, & cycles	23.5%
8511 2090	- - - Other	7%
	- Distributors; ignition coils:	
8511 3010	- - - For motorcars, cycles and motorcycles	23.5%
8511 3090	- - - Other	7%
	- Starter motors and dual purpose starter-generators:	
8511 4010	- - - For cycles and motorcycles	23.5%
8511 4090	- - - Other	7%
	- Other generators:	
8511 5010	- - - For cycles and motorcycles	23.5%
8511 5090	- - - Other	7%
	- Other equipment	
8511 8010	- - - Glow plugs	7%
	- - - Circuit breakers used for dynamos:	
8511 8021	- - - - For cycles and motorcycles	23.5%
8511 8029	- - - - Other	7%
	- - - Other:	
8511 8091	- - - - For cycles and motorcycles	23.5%
8511 8099	- - - - Other	7%
	- Parts:	
8511 9010	- - - For use in equipment for motorized vehicles and cycles	23.5%
8511 9090	- - - Other	7%

<u>85.12</u>	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 8539), WINDSCREEN WIPERS, DEFROSTERS, AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES:		
8512 1000	- Lighting or visual signalling equipment of a kind used on bicycles		23.5%
	- Other lighting or visual signalling equipment		
8512 2010	- - - For motor car and transportations included in chapter 87 and for industrialists		23.5%
8512 2090	- - - Other		47%
	- Sound signalling equipment		
8512 3010	- - - For motor car and transportations included in chapter 87 and for industrialists		23.5%
8512 3090	- - - Other		47%
	- Windscreen wipers, defrosters and demisters		
8512 4010	- - - For motor car and transportations included in chapter 87 and for industrialists		23.5%
8512 4090	- - - Other		47%
	- Parts		
8512 9010	- - - For motor car and transportations included in chapter 87 and for industrialists		23.5%
8512 9090	- - - Other		47%
<u>85.13</u>	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.		
8513 1000	- Lamps		102%
8513 9000	- Parts		102%
<u>85.14</u>	INDUSTRIAL OR LABORATORY ELECTRIC FURNACE 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.		
	Note: Amendment of the system of 2002		
	- Resistance heated furnaces and ovens:		
8514 1010	- - - For industrial use		1.7%
	Note: Refer to additional note 3 of this chapter		
8514 1090	- - - Other		23.5%
	- Furnaces and ovens functioning by induction or dielectric loss.		
	Note: Amendment of the system of 2002		
8514 2010	- - - For industrial use		1.7%
	Note: Refer to additional note 3 of this chapter		
8514 2090	- - - Other		23.5%
	- Other furnaces and ovens:		
8514 3010	- - - For industrial use		1.7%
	Note: Refer to additional note 3 of this chapter		

8514 3090	- - - Other	23.5%
	- Other equipment for the heat treatment of material by induction or dielectric loss.	
	Note: Amendment of the system of 2002	
8514 4010	- - - For industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
8514 4090	- - - Other	23.5%
	- Parts :	
8514 9010	- - - For furnace and machines for industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
8514 9090	- - - Other	23.5%
85.15	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS.	
	- Brazing or soldering machines and apparatus:	
8515 1100	- - Soldering irons and guns	23.5%
	- - Other:	
8515 1910	- - - For industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
8515 1990	- - - Other	23.5%
	- Machines and apparatus for resistance welding of metal:	
	- - Fully or partly automatic	
8515 2110	- - - For industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
8515 2190	- - - Other	23.5%
	- - Other:	
8515 2910	- - - For industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
8515 2990	- - - Other	23.5%
	- Machines and apparatus for arc (including plasma arc) welding of metals:	
	- - Fully or partly automatic	
8515 3110	- - - For industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
8515 3190	- - - Other	23.5%
	- - Other:	
8515 3910	- - - For industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
8515 3990	- - - Other	23.5%
	- Other machines and apparatus	
8515 8010	- - - For industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	

	- - - Other:	
8515 8091	- - - - Electric welding machines and equipment which operate by ultrasonic waves for industrialists	7%
8515 8092	- - - - Electric welding machinery and apparatus operating by ultra sonic waves for trade use	29%
8515 8093	- - - - Electric tools and equipment used in spraying hotmetal and ceramic metal mixture (ceramite) (melting process) for industrialist	7%
8515 8094	- - - - Electric tools and equipment used in spraying hotmetal and ceramic metal mixture (ceramite) (melting process) for trade	29%
8515 8099	- - - - Other	23.5%
	- Parts:	
8515 9010	- - - For machines and equipment for industrial use	1.7%
	Note: Refer to additional note 3 of this chapter	
	- - - Other:	
8515 9091	- - - - For electric welding machines and equipment which operate by ultrasonic waves for industrialist	7%
8515 9092	- - - - For electric welding tools machinery and apparatus operating by ultrasonic waves for trade use	29%
8515 9093	- - - - Electric tools and equipment used in spraying hotmetal and ceramic metal mixture (ceramite) (melting process) for industrialist	7%
8515 9094	- - - - Electric tools and equipment used in spraying hotmetal and ceramic metal mixture (ceramite) (melting process) for trade	29%
8515 9099	- - - - Other	23.5%
85.16	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 85.45:	
8516 1000	- Electric instantaneous or storage water heaters and immersion heaters	47%
	- Electric space heating apparatus and electric soil heating apparatus:	
8516 2100	- - Storage heating radiators	47%
8516 2900	- - Other	47%
	- Electro-thermic hair-dressing or hand-drying apparatus:	
8516 3100	- - Hair dryers	47%
8516 3200	- - Other hair-dressing apparatus	47%
8516 3300	- - Hand-drying apparatus	47%
8516 4000	- Electric smoothing irons	29%
8516 5000	- Microwave ovens	47%
8516 6000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	47%
	- Other electro-thermic appliances:	
8516 7100	- - Coffee or tea-makers	47%

8516 7200	- - Toasters	47%
8516 7900	- - Other	47%
8516 8000	- Electric heating resistors	23.5%
	- Parts :	
8516 9010	- - - For electric irons by industrialist	14.5%
8516 9020	- - - For electric irons for trade	29%
8516 9080	- - - Other for industrialist	23.5%
8516 9090	- - - Other for trade	47%
85.17	ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING LINE TELEPHONE SETS WITH CORDLESS HANDSETS AND TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE-SYSTEMS OR FOR DIGITAL LINE SYSTEMS; VIDEOPHONES.	
	- Telephone sets; videophones:	
8517 1100	- - Line telephone sets with cordless handsets	29%
	- - Other:	
8517 1910	- - - Videophones	47%
8517 1990	- - - Other	29%
	- Facsimile machines and teleprinters:	
8517 2100	- - Facsimile machines	23.5%
	Note: Refer to additional note 1 of this chapter	
	- - Teleprinters	
8517 2210	- - - For use by the press, airplanes and airports	1.7%
	Note: Refer to additional note 3 of this chapter	
8517 2290	- - - Other	29%
	Note: Refer to additional note 1 of this chapter	
8517 3000	- Telephonic or telegraphic switching apparatus	29%
	Note: Refer to additional note 1 of this chapter	
8517 4000	- Other apparatus, for carrier-current line systems	29%
	Note: Refer to additional note 1 of this chapter	
8517 8000	- Other apparatus	29%
	Note: Refer to additional note 1 of this chapter	
	- Parts:	
8517 9010	- - - Teleprinters for use by the press, airplanes and airports	1.7%
	Note: Refer to additional note 3 of this chapter	
8517 9020	- - - For fax machines	23.5%
	Note: Refer to additional note 1 of this chapter	
8517 9090	- - - Other	29%
	Note: Refer to additional note 1 of this chapter	
85.18	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, AND EARPHONES WHETHER OR NOT COMBINED WITH MICROPHONE AND SETS; CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO- FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.	
	Note: Amendment of the system of 2002	
	- Microphones and stands therefor:	
8518 1010	- - - For wireless apparatus	23.5%
	Note: Refer to additional note 1 of this chapter	

8518 1090	- - - Other	14.5%
	Note: Refer to additional note 1 of this chapter	
	- Loudspeakers, whether or not mounted in their enclosures:	
	- - Single loudspeakers, mounted in their enclosures	
8518 2110	- - - For wireless apparatus	23.5%
	Note: Refer to additional note 1 of this chapter	
8518 2190	- - - Other	14.5%
	Note: Refer to additional note 1 of this chapter	
	- - Multiple loudspeakers, mounted in the same enclosure	
8518 2210	- - - For wireless apparatus	23.5%
	Note: Refer to additional note 1 of this chapter	
8518 2290	- - - Other	14.5%
	Note: Refer to additional note 1 of this chapter	
	- - Other:	
8518 2910	- - - For wireless apparatus	23.5%
	Note: Refer to additional note 1 of this chapter	
8518 2990	- - - Other	14.5%
	Note: Refer to additional note 1 of this chapter	
8518 3000	- Headphones, earphones and combined microphone speaker and sets consisting of one microphone and one or more loudspeakers	14.5%
	Note: refer to additional note 3 of this chapter .(amendment of the system of 2002)	
	- Audio-frequency electric amplifiers:	
	Note: Refer to additional note 11 of this chapter	
8518 4010	- - - For wireless apparatus	23.5%
	Note: Refer to additional note 1 of this chapter	
8518 4090	- - - Other	14.5%
	Note: Refer to additional note 1 of this chapter	
	- Electric sound amplifier sets	
8518 5010	- - - For wireless apparatus	23.5%
	Note: Refer to additional note 1 of this chapter	
8518 5090	- - - Other	14.5%
	Note: Refer to additional note 1 of this chapter	
	- Parts:	
8518 9010	- - - For apparatus listed in the previous subheadings of this heading, for use in wireless apparatus	23.5%
	Note: Refer to additional note 1 of this chapter	
8518 9090	- - - Other	14.5%
	Note: Refer to additional note 1 of this chapter	
85.19	TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE:	
8519 1000	- Coin- or disc-operated record-players	47%
	- Other record-players:	
8519 2100	- - Without loudspeaker	47%

8519 2900	- - Other	47%
	- Turntables (record-decks):	
8519 3100	- - With automatic record changing mechanism	47%
8519 3900	- - Other	47%
8519 4000	- Transcribing machines	47%
	- Other sound reproducing apparatus:	
8519 9200	- - Pocket-size cassette-players	47%
	Note: Refer to subheading notes	
8519 9300	- - Other, cassette-type	47%
	- - Other:	
8519 9910	- - - Cinema audio broadcast players functioning by the photo-electric method, whether or not combined with a magnetic method	71%
8519 9920	- - - Audio players functioning by laser optics (compact disc players "cds")	71%
8519 9990	- - - Other	71%
85.20	MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE:	
8520 1000	- Dictating machines not capable of operating without an external source of power	23.5%
8520 2000	- Telephone answering machines	47%
	- Other magnetic tape recorders incorporating sound reproducing apparatus:	
8520 3200	- - Digital audio type	23.5%
8520 3300	- - Other, cassette type	23.5%
8520 3900	- - Other	23.5%
	- Other:	
	- - - Movie audio recording equipment operating by the photo-electric method	
8520 9011	- - - - For the movie industry	1.7%
	Note: Refer to additional note 3 of this chapter	
8520 9019	- - - - Other	71%
8520 9090	- - - Other	47%
85.21	VIDEO RECORDING OR REPRODUCING APPARATUS , WHETHER OR NOT INCORPORATING AUDIO TUNER.	
8521 1000	- Magnetic tape-type	23.5%
8521 9000	- Other	23.5%
85.22	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 TO 85.21:	
8522 1000	- Pick-up cartridges	23.5%
	- Other:	
	- - - For optical audio records and players (CD players)	
8522 9011	- - - - for industrialists	35%
8522 9012	- - - - For trade	71%
	- - - For use in sound recording or reproducing apparatus by photo-electric	
8522 9021	- - - - For the movie industry	1.7%
	Note: Refer to additional note 3 of this chapter	

8522 9022	- - - for industrialists	35%
8522 9023	- - - For trade	71%
8522 9090	- - - Other	23.5%
85.23	PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37:	
	- Magnetic tapes:	
8523 1100	- - Of a width not exceeding 4 mm	23.5%
8523 1200	- - Of a width exceeding 4 mm but not exceeding 6.5 mm	23.5%
	- - Of a width exceeding 6.5 mm:	
8523 1310	- - - Tapes of a size 16 mm or more, for audio recordings in movies and television	1.7%
	Note: Refer to additional note 3 of this chapter	
8523 1390	- - - Other	23.5%
8523 2000	- Magnetic discs	23.5%
8523 3000	- Cards incorporating a magnetic stripe	23.5%
	- Other:	
8523 9010	- - - Films and tapes of a size 16 mm or more, for audio recordings in movies and television	1.7%
	Note: Refer to additional note 3 of this chapter	
8523 9090	- - - Other	23.5%
85.24	RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, BUT EXCLUDING PRODUCTS OF CHAPTER 37.	
	- Gramophone records	
8524 1010	- - - Records for religious, educational or tutorial purposes	1.7%
8524 1090	- - - Other	23.5%
	- Discs for laser reading systems:	
8524 3100	- - For reproducing phenomena other than sound or image	23.5%
8524 3200	- - For reproducing sound only	23.5%
8524 3900	- - Other	23.5%
8524 4000	- Magnetic tapes for reproducing phenomena other than sound or image	23.5%
	- Other magnetic tapes:	
8524 5100	- - Of a width not exceeding 4mm	23.5%
8524 5200	- - Of a width exceeding 4mm but not exceeding 6.5mm	23.5%
8524 5300	- - Of a width exceeding 6.5mm	23.5%
8524 6000	- Cards incorporating a magnetic stripe	23.5%
	- Other:	
8524 9100	- - For reproducing phenomena other than sound or image	23.5%
8524 9900	- - Other	23.5%
85.25	TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL-IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS, DIGITAL CAMERAS.	
	Note: Amendment of the system of 2002	
	- Transmission apparatus:	
8525 1010	- - - Radio apparatus specialized for use in aircraft and on airfields	7%
	Note: Refer to additional note 3 of this chapter	

8525 1090	- - - Other	47%
	Note: Refer to additional note 1 of this chapter	
	- Transmission apparatus incorporating reception apparatus	
8525 2010	- - - Radio apparatus specialized for use in aircraft and on airfields	7%
	Note: Refer to additional note 3 of this chapter	
8525 2090	- - - Other	47%
	Note: Refer to additional note 1 of this chapter	
8525 3000	- Television cameras	47%
8525 4000	- Still image video cameras and other video camera recorders , digital cameras	71%
	Note: Amendment of the system of 2002	
85.26	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS.	
	- Radar apparatus	
8526 1010	- - - Radio apparatus specialized for use in aircraft and on airfields	7%
	Note: Refer to additional note 1 of this chapter	
8526 1090	- - - Other	47%
	- Other:	
	- - Radio navigational aid apparatus	
8526 9110	- - - Radio apparatus specialized for use in aircraft and on airfields	7%
	Note: Refer to additional note 3 of this chapter	
8526 9190	- - - Other	47%
	- - Radio remote control apparatus	
8526 9210	- - - Radio apparatus specialized for use in aircraft and on airfields	7%
	Note: Refer to additional note 3 of this chapter	
8526 9290	- - - Other	47%
85.27	RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK.	
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527 1200	- - Pocket-size radio cassette players	23.5%
	Note: Refer to additional notes 1 + 2 and the additional note of this	
8527 1300	- - Other apparatus combined with sound recording or reproducing apparatus	23.5%
	Note: Rfer to additional note 1 + 2 of this chapter	
8527 1900	- - Other	23.5%
	Note: Refer to additional note 1 of this chapter	
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
8527 2100	- - Combined with sound recording or reproducing apparatus	23.5%
	Note: Rfer to additional note 1 + 2 of this chapter	
8527 2900	- - Other	23.5%
	Note: Refer to additional note 1 of this chapter	

	- Other radio-broadcast receivers, including apparatus capable of receiving also radiotelephony or radio-telegraphy:	
8527 3100	- - Combined with sound recording or reproducing apparatus Note: Refer to additional note 1 + 2 of this chapter	23.5%
8527 3200	- - Not combined with sound recording or reproducing apparatus but combined with a clock Note: Refer to additional note 1 of this chapter	23.5%
	- - Other:	
8527 3910	- - - Combined with a speaker or a disc player, whether or not combined with audio recording and playing equipment Note: Refer to additional note 1 + 2 of this chapter	23.5%
8527 3990	- - - Other Note: Refer to additional note 1 of this chapter	23.5%
	- Other apparatus:	
8527 9010	- - - Radio apparatus specialized for use in aircraft and on airfields Note: Refer to additional note 3 of this chapter	7%
8527 9090	- - - Other Note: Refer to additional note 1 of this chapter	23.5%
85.28	RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS; VIDEO MONITORS AND VIDEO PROJECTORS.	
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing Note: Refer to additional note 2 of this chapter	
8528 1200	- - Colored	71%
8528 1300	- - Black and white or other monochrome - Video monitors: Note: Refer to additional note 5 of this chapter	71%
8528 2100	- - Colored	47%
8528 2200	- - Black and white or other monochrome	47%
8528 3000	- Video projectors	47%
85.29	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528.	
	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
8529 1010	- - - Suitable for use with radio apparatus specialized for use in aircraft and on airfields Note: Refer to additional note 1 of this chapter	7%
8529 1020	- - - For use in video reception (TV) equipment - - - Other Note: Refer to additional note 1 of this chapter	71%
8529 1091	- - - - For cars	23.5%
8529 1099	- - - - Other Note: Refer to additional note 1 of this chapter	47%
	- Other:	
8529 9010	- - - Suitable for use with radio apparatus specialized for use in aircraft and on airfields Note: Refer to additional note 1 of this chapter	7%

8529 9020	- - - For use in video reception (TV) equipment	71%
8529 9090	- - - Other	47%
Note: Refer to additional note 1 of this chapter		
85.30	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 8608).	
8530 1000	- Equipment for railways or tramways	1.7%
8530 8000	- Other equipment	1.7%
8530 9000	- Parts	1.7%
85.31	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 8512 OR 85.30	
8531 1000	- Burglar or fire alarms and similar apparatus	7%
8531 2000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	7%
8531 8000	- Other apparatus	7%
8531 9000	- Parts	7%
85.32	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET):	
8532 1000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 05 kvar (power capacitors)	7%
	- Other fixed capacitors:	
	- - Tantalum	
	- - - Wireless apparatus:	
8532 2111.	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	1.7%
Note: Refer to additional note 1 of this chapter		
8532 2119.	- - - Other	23.5%
Note: Refer to additional note 1 of this chapter		
8532 2190	- - - Other	7%
	- - Aluminium electrolytic	
	- - - Wireless apparatus:	
8532 2211	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	1.7%
Note: Refer to additional note 1 of this chapter		
8532 2219	- - - Other	23.5%
Note: Refer to additional note 1 of this chapter		
8532 2290	- - - Other	7%
	- - Ceramic dielectric, single	
	- - - Wireless apparatus:	
8532 2311	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	1.7%
Note: Refer to additional note 1 of this chapter		

8532 23 19	- - - - Other	23.5%
	Note: Refer to additional note 1 of this chapter	
8532 23 90	- - - Other	7%
	- - Ceramic dielectric, multilayer	
	- - - Wireless apparatus:	
8532 24 11	- - - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	1.7%
	Note: Refer to additional note 1 of this chapter	
8532 24 19	- - - - Other	23.5%
	Note: Refer to additional note 1 of this chapter	
8532 24 90	- - - Other	7%
	- - Dielectric of paper or plastics	
	- - - Wireless apparatus:	
8532 25 11	- - - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	1.7%
	Note: Refer to additional notes of this chapter	
8532 25 19	- - - - Other	23.5%
	Note: Refer to additional note 1 of this chapter	
8532 25 90	- - - Other	7%
	- - Other:	
	- - - Wireless apparatus:	
8532 29 11	- - - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	1.7%
	Note: Refer to additional note 1 of this chapter	
8532 29 19	- - - - Other	23.5%
	Note: Refer to additional note 1 of this chapter	
8532 29 90	- - - Other	7%
	- Variable or adjustable (pre-set) capacitors	
	- - - Wireless apparatus:	
8532 30 11	- - - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	1.7%
	Note: Refer to additional note 1 of this chapter	
8532 30 19	- - - - Other	23.5%
	Note: Refer to additional note 1 of this chapter	
8532 30 90	- - - Other	7%
	- Parts:	
	- - - Of electric condensers, fixed, variable or adjustable for use in Wireless apparatus:	
8532 90 11	- - - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	1.7%
	Note: Refer to additional note 1 of this chapter	
8532 90 19	- - - - Other	23.5%
	Note: Refer to additional note 1 of this chapter	
8532 90 90	- - - Other	7%

<u>85.33</u>	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS:		
8533 1000	- Fixed carbon resistors, composition or film types		7%
	- Other fixed resistors:		
8533 2100	- - For a power handling capacity not exceeding 20 W		7%
8533 2900	- - Other		7%
8533 3000	- Wirewound variable resistors, including rheostats and potentiometers:		7%
8533 3100	- - For a power handling capacity not exceeding 20 W		7%
8533 3900	- - Other		7%
8533 4000	- Other variable resistors, including rheostats and potentiometers		7%
8533 9000	- Parts		7%
<u>85.34</u>	8534 00 00 PRINTED CIRCUITS		7%
<u>85.35</u>	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1000 VOLTS:		
8535 1000	- Fuses		7%
	- Automatic circuit breakers:		
8535 2100	- - For a voltage of less than 72.5 kV		7%
8535 2900	- - Other		7%
8535 3000	- Isolating switches and make-and-break switches		7%
8535 4000	- Lightning arresters, voltage limiters and surge suppressors		7%
	- Other		
8535 9010	- - - Plugs without hole to connect earth-line and starter		29%
8535 9090	- - - Other		7%
<u>85.36</u>	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1000 VOLTS:		
8536 1000	- Fuses		7%
8536 2000	- Automatic circuit breakers		7%
8536 3000	- Other apparatus for protecting electrical circuits		7%
	- Relays:		
8536 4100	- - For a voltage not exceeding 60 V		7%
8536 4900	- - Other		7%
8536 5000	- Other switches		7%
	- Lamp-holders, plugs and sockets:		
8536 6100	- - Lamp-holders		7%
	Note: Refer to additional note 6 of this chapter		
	- - Other		
8536 6910	- - - Plugs without hole to connect earth-line		29%
8536 6990	- - - Starter		29%

	- Other apparatus	
8536 9090	- - - Other	7%
<u>85.37</u>	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 85.35 OR 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND DIGITAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 8517.	
8537 1000	- For a voltage not exceeding 1,000 V	7%
8537 2000	- For a voltage exceeding 1,000 V	7%
<u>85.38</u>	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37.	
8538 1000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	7%
8538 9000	- Other	7%
<u>85.39</u>	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS:	
8539 1000	- Sealed beam lamp units	23.5%
	Note: Refer to additional note 7 of this chapter	
	- Other filament lamps, excluding ultra-violet or infra-red lamps:	
8539 2100	- - Tungsten halogen	47%
8539 2200	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	47%
	- - Other	
8539 2910	- - - Lamps and electrical filament of any kind or capacity for transportation	23.5%
8539 2990	- - - Other	47%
	- Discharge lamps, other than ultra-violet lamps:	
8539 3100	- - Fluorescent, hot cathode	47%
8539 3200	- - Mercury or sodium vapour lamps; metal halide lamps	47%
	- - Other	
8539 3910	- - - Mercury or Sodium vapor Lamps and metal halide or other for transportation	23.5%
8539 3990	- - - Other	47%
	- Ultra-violet or infra-red lamps; arc-lamps:	
8539 4100	- - Arc-lamps	47%
8539 4900	- - Other	47%
8539 9000	- Parts	47%
<u>85.40</u>	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES).	
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540 1100	- - Colour	7%
	Note: Refer to additional note 1 of this chapter	
8540 1200	- - Black and white or other monochrome	7%
	Note: Refer to additional note 1 of this chapter	

8540 2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes Note: Refer to additional note 1 of this chapter - Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 04 mm - - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press Note: Refer to additional note 1 of this chapter	7%
8540 4011	- - - - for industrialists	1.7%
8540 4019	- - - - Other	7%
8540 4090	- - - Other Note: Refer to additional note 1 of this chapter - Data/graphic display tubes, black and white or other monochrome	7%
8540 5010	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press Note: Refer to additional note 1 of this chapter	1.7%
8540 5090	- - - Other Note: Refer to additional note 1 of this chapter - Other cathode-ray tubes - - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press Note: Refer to additional note 1 of this chapter	7%
8540 6011	- - - - for industrialists	1.7%
8540 6019	- - - - Other	7%
8540 6090	- - - Other Note: Refer to additional note 1 of this chapter - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	7%
8540 7100	- - Magnetrons Note: Refer to additional note 1 of this chapter	7%
8540 7200	- - Klystrons Note: Refer to additional note 1 of this chapter	7%
8540 7900	- - Other Note: Refer to additional note 1 of this chapter - Other valves and tubes: - - Receiver or amplifier valves and tubes - - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press Note: Refer to additional note 1 of this chapter	7%
8540 8111	- - - - for industrialists	1.7%
8540 8119	- - - - Other	7%
8540 8190	- - - Other Note: Refer to additional note 1 of this chapter - - Other: - - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press Note: Refer to additional note 1 of this chapter	7%
8540 8911	- - - - for industrialists	1.7%

8540 89 19	- - - - Other	7%
8540 89 90	- - - Other	7%
	Note: Refer to additional note 1 of this chapter	
	- Parts:	
	- - Of cathode-ray tubes	
	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	
	Note: Refer to additional note 1 of this chapter	
8540 91 11	- - - - for industrialists	1.7%
8540 91 19	- - - - Other	7%
8540 91 90	- - - Other	7%
	Note: Refer to additional note 1 of this chapter	
	- - Other:	
	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	
	Note: Refer to additional note 1 of this chapter	
8540 99 11	- - - - for industrialists	1.7%
8540 99 19	- - - - Other	7%
8540 99 90	- - - Other	7%
	Note: Refer to additional note 1 of this chapter	
85.41	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTO-VOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS:	
	- Diodes, other than photosensitive or light emitting diodes	
	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	
	Note: Rfer to additional note 1 of this chapter	
8541 10 11	- - - - for industrialists	1.7%
8541 10 19	- - - - Other	7%
8541 10 90	- - - Other	7%
	Note: Rfer to additional note 1 of this chapter	
	- Transistors, other than photosensitive transistors:	
	- - With a dissipation rate of less than 1W	
	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	
	Note: Rfer to additional note 1 of this chapter	
8541 21 11	- - - - for industrialists	1.7%
8541 21 19	- - - - Other	7%
8541 21 90	- - - Other	7%
	Note: Refer to additional note 1 of this chapter	
	- - Other:	
	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	
	Note: Refer to additional note 1 of this chapter	
8541 29 11	- - - - for industrialists	1.7%
8541 29 19	- - - - Other	7%

8541 2990	- - - Other	7%
	Note: Refer to additional note 1 of this chapter	
	- Thyristors, diacs and triacs, other than photosensitive devices	
	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	
	Note: Refer to additional note 1 of this chapter	
8541 3011	- - - - for industrialists	1.7%
8541 3019	- - - - Other	7%
8541 3090	- - - Other	7%
	Note: Refer to additional note 1 of this chapter	
8541 4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	7%
	Note: Refer to additional note 1 of this chapter	
	- Other semiconductor devices	
	Note: Refer to additional note 1 of this chapter	
	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	
	Note: Refer to additional note 1 of this chapter	
8541 5011	- - - - For industrialists	1.7%
8541 5019	- - - - Other	7%
8541 5090	- - - Other	7%
	Note: Refer to additional note 1 of this chapter	
8541 6000	- Mounted piezo-electric crystals	7%
	Note: Refer to additional note 1 of this chapter	
	- Parts	
	- - - Specialized for use in aircraft and upon airfields and for radio-telegraphy printers in press	
	Note: Refer to additional note 1 of this chapter	
8541 9011	- - - - for industrialists	1.7%
8541 9019	- - - - Other	7%
8541 9090	- - - Other	7%
	Note: Refer to additional note 1 of this chapter	

85.42

ELECTRONIC INTEGRATED CIRCUITS AND MICROASSEMBLIES:

	- Cards incorporating an electronic integrated circuit ("smart" cards)	
	Note: Amendment of the system of 2002	
8542 1010	- - - All electronic integrated circuits for TV apparatus	29%
8542 1020	- - - All electronic integrated circuits for aircraft, airfields and for radio-telegraphy printers in press and parts thereof	1.7%
8542 1090	- - - Other	7%
	Note: Refer to additional note 1 of this chapter	
	- Monolithic integrated circuits:	
	Note: Amendment of the system of 2002	
	- - Digital	
	Note: Amendment of the system of 2002	

8542 21 10	- - - For use in aircraft ,airfields and radio-telegraphy printers in press and industrial establishments Note: Refer to additional note 1 of this chapter	1.7%
8542 21 90	- - - Other Note: Refer to additional note 1 of this chapter	7%
	- - Other: Note: Amendment of the system of 2002	
8542 29 10	- - - For use in aircraft ,airfields andradio-telegraphy printers in press and industrial establishment Note: Refer to additional note 1 of this chapter	1.7%
8542 29 90	- - - Other Note: Refer to additional note 1 of this chapter	7%
	- Hybrid integrated circuits Note: Amendment of the system of 2002	
8542 60 10	- - - For use in aircraft , airfields and radio-telegraphy printers in press and industrial establishment Note: Refer to additional note 1 of this chapter	1.7%
8542 60 90	- - - Other Note: Refer to additional note 1 of this chapter	7%
	- Electronic microassemblies Note: Amendment of the system of 2002	
8542 70 10	- - - For use in aircraft , airfields and radio-telegraphy printers in press and industrial establishment Note: Refer to additional note 1 of this chapter	1.7%
8542 70 90	- - - Other Note: Refer to additional note 1 of this chapter	7%
	- Parts	
8542 90 10	- - - for electronic integrated circuits and micro assemblies specialized for use in aircraft and upon airfields and radio-telegraphy printers in press and industrial establishments Note: Refer to additional note 1 of this chapter	1.7%
8542 90 90	- - - Other	7%
85.43	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER :	
	- Particle accelerators:	
8543 11 00	- - Ion implanters for doping semiconductor materials	7%
8543 19 00	- - Other	7%
8543 20 00	- Signal generators	7%
8543 30 00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	7%
8543 40 00	- Electric fence energisers	7%
	- Other machines and apparatus:	
8543 81 00	- - Proximity cards and tags	7%
8543 89 00	- - Other	7%
8543 90 00	- Parts	7%

85.44**INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBER CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBERS, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS:**

	- Winding wire:	
8544 1100	- - Of copper	14.5%
8544 1900	- - Other	14.5%
8544 2000	- Co-axial cables and other co-axial electric conductors	29%
8544 3000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	29%
	- Other electric conductors, for a voltage not exceeding 80 V:	
8544 4100	- - Fitted with connectors	29%
	- - Other:	
8544 4910	- - - Lead-sheathed or armored with metal	29%
8544 4920	- - - Rubber-insulated	29%
8544 4930	- - - Insulated with artificial plastic materials	29%
8544 4940	- - - Insulated with other materials	29%
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1000 V:	
8544 5100	- - Fitted with connectors	29%
	- - Other:	
8544 5910	- - - Lead-sheathed or armored with metal	29%
8544 5920	- - - Rubber-insulated	29%
8544 5930	- - - Insulated with artificial plastic materials	29%
8544 5940	- - - Insulated with other materials	29%
	- Other electric conductors, for a voltage exceeding 1,000V	
8544 6010	- - - Lead-sheathed or armored with metal	29%
8544 6020	- - - Rubber-insulated	29%
8544 6030	- - - Insulated with artificial plastic materials	29%
8544 6040	- - - Insulated with other materials	29%
8544 6050	- - - Cut to length and fitted with connectors	29%
8544 7000	- Optical fiber cables	29%

85.45**CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES.**

	- Electrodes:	
8545 1100	- - Of a kind used for furnaces	7%
	- - Other:	
8545 1910	- - - Of the kind used in electrolysis tanks	7%
8545 1990	- - - Other	7%
8545 2000	- Brushes	7%
	- Other:	
8545 9010	- - - Carbons for arc-lamps, batteries, radio and microphones	7%
8545 9090	- - - Other	7%

85.46**ELECTRICAL INSULATORS OF ANY MATERIAL:**

8546 1000	- Of glass	7%
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8546 2000	- Of ceramics	7%
8546 3000	- Other	7%
<u>85.47</u>	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR THE PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL.	
8547 1000	- Insulating fittings of ceramics	7%
8547 2000	- Insulating fittings of plastics	7%
	- Other	
8547 9010	- - - for industrial establishment	7%
8547 9090	- - - Other	29%
<u>85.48</u>	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	
	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	
8548 1010	- - - Waste and scrap of electrical accumulators and spent electric accumulators	47%
8548 1090	- - - Other	71%
8548 9000	- Other	7%

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does not cover articles of heading 95.01, 9503 or 9508, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 4016);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 8306;
 - (e) Machines or apparatus of headings 8401 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 9405; or
 - (l) Brushes of a kind used as parts of vehicles (heading 9603).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water whether or not able to land on beaches or landing stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions. Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling safety or traffic control equipment for railways.

CHAPTER 86

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

NOTES

1. This Chapter does not cover:

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading 73.02: or

(c) Electrical signalling, safety or traffic control equipment of heading 85.30

2. Heading 86.07 applies, inter alia to

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies:

(c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

3. Subject to the provisions of Note I above, heading 86.08 applies, inter alia to:

(a) Assembled track, turntables, platform buffers, loading gauges:

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, Tramways, roads, inland waterways, facilities, port installations or airfields.

<u>86.01</u>	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS.	
	- Powered from an external source of electricity	
8601 10 10	- - - for industrialists	5%
8601 10 90	- - - Other	20%
	- Powered by electric accumulators	
8601 20 10	- - - for industrialists	5%
8601 20 90	- - - Other	20%
<u>86.02</u>	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS:	
	- Diesel-electric locomotives	
8602 10 10	- - - for industrialists	5%
8602 10 90	- - - Other	20%
	- Other	
8602 90 10	- - - for industrialists	5%
8602 90 90	- - - Other	20%
<u>86.03</u>	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 86.04:	
	- Powered from an external source of electricity	
8603 10 10	- - - for industrialists	5%
8603 10 90	- - - Other	20%
	- Other	
8603 90 10	- - - for industrialists	5%
8603 90 90	- - - Other	20%
<u>86.04</u>	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES).	
8604 00 10	- - - for industrialists	5%
8604 00 90	- - - Other	20%
<u>86.05</u>	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 8604).	
8605 00 10	- - - For Passenger coaches	5%
	- - - Other:	
8605 00 91	- - - - for industrialists	7%
8605 00 99	- - - - Other	29%
<u>86.06</u>	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED.	
8606 10 00	- Tank wagons and the like	7%
8606 20 00	- Insulated or refrigerated vans and wagons, other than those of subheading 860610	7%
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 860610 or 8606.20	7%

	- Other	
8606 9100	- - Covered and closed	7%
8606 9200	- - Open, with non-removable sides of a height exceeding 60 cm	7%
8606 9900	- - Other	7%
8606 9910	- - - Tank wagon of all types for other than industrialists	29%
8606 9990	- - - Other	7%
<u>86.07</u>	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK.	
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607 1100	- - Driving bogies and bissel-bogies	5%
8607 1200	- - Other bogies and bissel-bogies	5%
	- - Other, including parts	
8607 1910	- - - Axles, wheel tires and centers, wheels and assembled cranks	5%
8607 1990	- - - Other	5%
	- Brakes and parts thereof:	
8607 2100	- - Air brakes and parts thereof	5%
8607 2900	- - Other	5%
8607 3000	- Hooks and other coupling devices, buffers and parts thereof	5%
	- Other:	
8607 9100	- - Of locomotives	5%
	- - Other:	
8607 9910	- - - Bodies for railway rolling-stock and parts thereof	5%
8607 9920	- - - All parts and accessories included in this heading for other than industrialists	20%
8607 9990	- - - Other	5%
<u>86.08</u>	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING .	
8608 0010	- - - Electrical equipment for road and railway traffic control	1.7%
	- - - Other:	
8608 0091	- - - - for industrialists	7%
8608 0099	- - - - Other	29%
<u>86.09</u>	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT .	
8609 0010	- - - for industrialists	7%
8609 0090	- - - Other	29%

CHAPTER 87

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

NOTES

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter "tractors" means vehicles constructed essentially for hauling or pushing another vehicle appliance or load, whether or not they contain subsidiary provision for the transport. In connection with the main use of the tractor, of tools, seeds, fertilisers or other goods. Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04 and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.01.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.
2. Imported cars, which benefit from reduced duty, when giving up to others, are subjugated to the ordinary duty under terms and reservations defined by customs directorate (memorandum no 2150/D/79 dated 25.11.1979).

<u>87.01</u>	TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09):	
8701 1000	- Pedestrian controlled tractors	1.7%
	Note: Refer to additional note 1 of this chapter	
8701 2000	- Road tractors for semi-trailers	29%
8701 3000	- Track-laying tractors	1.7%
	Note: Refer to additional note 1 of this chapter	
	- Other	
8701 9010	- - Road-tractors of the motor-vehicle type, for hauling trailers	29%
8701 9090	- - Other	1.7%
	Note: Refer to additional note 1 of this chapter	
<u>87.02</u>	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER:	
	- With compression-ignition internal combustion piston engine (diesel or semi - diesel)	
8702 1010	- - Public passenger transport vehicles imported on behalf of official internal transport service	14.5%
	Note: Refer to additional note 2 of this chapter	
8702 1020	- - Public passenger transport (buses - trolley buses and the like)	65.5%
	- Other:	
8702 9010	- - Public passenger transport vehicles imported on behalf of official internal transport service	14.5%
	Note: Refer to additional note 2 of this chapter	
8702 9020	- - Public passenger transport (buses - trolley buses and the like)	65.5%
<u>87.03</u>	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS AND RACING CARS.	
	Note: Refer to additional note 5 of this chapter	
	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	
8703 1010	- - Of a cylinder capacity not exceeding 1,600 cc	145%
	Note: Amended by decree 255 of 2002	
8703 1020	- - Of a cylinder capacity exceeding 1,600 cc	255%
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703 2100	- - Of a cylinder capacity not exceeding 1,000cc	145%
	Note: Amended by decree 255 of 2002	
8703 2200	- - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc	145%
	Note: Amended by decree 255 of 2002	
	- - Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc	
8703 2310	- - Ambulances, hearses and prison vans	29%
	Note: Refer to additional note 3 of this chapter	
	- - Other:	
8703 2391	- - - Of a cylinder capacity not exceeding 1,600 cc	145%
8703 2392	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 3,000 cc	255%
	- - Of a cylinder capacity exceeding 3 000 cc	
8703 2410	- - Ambulances, hearses and prison vans	29%
	Note: Refer to additional note 3 of this chapter	

8703 2490	- - - Other	255%
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703 3100	- - Of a cylinder capacity not exceeding 1,500cc	195%
	- - Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc	
8703 3210	- - - Ambulances, hearses and prison vans	29%
	Note: Refer to additional note 3 of this chapter	
	- - - Other:	
8703 3291	- - - - Of a cylinder capacity not exceeding 1,600 cc	195%
8703 3299	- - - - Other	255%
	- - Of a cylinder capacity exceeding 2 500 cc	
8703 3310	- - - Ambulances, hearses and prison vans	29%
	Note: Refer to additional note 3 of this chapter	
8703 3390	- - - Other	255%
	- Other:	
8703 9010	- - - Ambulances, hearses and prison vans	29%
	Note: Refer to additional note 3 of this chapter	
	- - - Other:	
8703 9091	- - - - Of a cylinder capacity not exceeding 1,600 cc	195%
8703 9099	- - - - Other	255%
87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.	
8704 1000	- Dumpers designed for off-highway use	29%
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	- - g.v.w. not exceeding 5 tons	
8704 2110	- - - Van	50.5
	Note: Amended by decree 255 of 2002	
8704 2190	- - - Other	14.5%
	Note: Amended by decree 255 of 2002	
8704 2200	- - g.v.w. exceeding 5 tons but not exceeding 20 tons	14.5%
8704 2300	- - g.v.w. exceeding 20 tons	14.5%
	- Other, with spark-ignition internal combustion piston engine:	
	- - g.v.w. not exceeding 5 tons	
8704 3110	- - - Van	50.5
	Note: Amended by decree 255 of 2002	
8704 3190	- - - Other	14.5%
	Note: Amended by decree 255 of 2002	
8704 3200	- - g.v.w. exceeding 5 tons	14.5%
	- Other:	
8704 9010	- - - Motor-vehicle chassis fitted with cabs	14.5%
8704 9090	- - - Other	14.5%
87.05	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS).	
8705 1000	- Crane trucks	14.5%
	- Mobile drilling derricks	
8705 2010	- - - Rotary drilling derricks:	14.5%

8705 2090	- - - Other	29%
8705 3000	- Fire fighting vehicles	14.5%
8705 4000	- Concrete-mixer lorries	14.5%
8705 9000	- Other	29%
8705 9010	- - - All vehicles cars for use by general sectors firms	14.5%
8705 9090	- - - Other	29%
<u>87.06</u>	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 87.05:	
8706 0010	- - - Chassis for the tractors of Heading 87.01	47%
8706 0020	- - - Chassis for passenger transporting vehicles classified in heading 8702, including engines imported for local official transportation companies	23.5%
8706 0030	- - - Chassis for passenger transporting vehicles classified in heading 8702 including engines	35%
8706 0090	- - - Other chassis for cars and tractors classified in heading 8701 to 8705	71%
<u>87.07</u>	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05:	
	- For the vehicles of heading 87.03	
8707 1010	- - - For ambulances, hearses and prison vans	47%
8707 1020	- - - For cars of cylinder capacity not exceeding 1600cm ³	185%
8707 1030	- - - For cars of cylinder capacity exceeding 1600cm ³	235%
	- Other:	
8707 9010	- - - For tractors	47%
8707 9020	- - - For public passenger transport vehicles (motorbuses, motorcoaches, trolleybuses and the like)	47%
8707 9030	- - - For vehicles intended for the transport of goods or materials	23.5%
8707 9040	- - - For the special purpose vehicles falling under Heading 8705	47%
8707 9090	- - - Other	47%
<u>87.08</u>	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05:	
8708 1000	- Bumpers and parts thereof	23.5%
	- Other parts and accessories of bodies (including cabs):	
8708 2100	- - Safety seat belts	23.5%
8708 2900	- - Other	23.5%
	- Brakes and servo-brakes and parts thereof:	
8708 3100	- - Mounted brake linings	23.5%
8708 3900	- - Other	23.5%
8708 4000	- Gear boxes	23.5%
8708 5000	- Drive-axles with differential, whether or not provided with other transmission components	
23.5%		
8708 6000	- Non-driving axles and parts thereof	23.5%
8708 7000	- Road wheels and parts and accessories thereof	23.5%
8708 8000	- Suspension shock-absorbers	23.5%
	- Other parts and accessories:	
8708 9100	- - Radiators	23.5%
8708 9200	- - Silencers and exhaust pipes	23.5%
8708 9300	- - Clutches and parts thereof	23.5%

8708 9400	- - Steering wheels, steering columns and steering boxes	23.5%
	- - Other:	
	- - - Chassis :	
8708 9911	- - - For vehicles intended for the transport of goods or materials	47%
8708 9912	- - - For public passenger transport vehicles (motorbuses, motorcoaches, trolleybuses and the like)	47%
8708 9913	- - - For cars of cylinder capacity not exceeding 1600cm ³	47%
8708 9914	- - - For cars of cylinder capacity exceeding 1600cm ³	47%
8708 9919	- - - For other cars	47%
8708 9990	- - - Other parts and accessories	23.5%
<u>87.09</u>	VEHICLES ,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:	
8709 1100	- - Electrical	10%
8709 1900	- - Other	10%
8709 9000	- Parts	23.5%
<u>87.10</u>	8710 00 00 TANKS AND OTHER ARMORED FIGHTING VEHICLES, MOTORIZED,WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES.	29%
<u>87.11</u>	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS.	
8711 1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	47%
8711 2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	47%
8711 3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500 cc	47%
8711 4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	47%
8711 5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	47%
8711 9000	- Other	47%
<u>87.12</u>	8712 00 00 BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED.	47%
<u>87.13</u>	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED.	
	Note: refer to additional note 4 of this chapter .(amendment of the system of 2002)	
8713 1000	- Not mechanically propelled	3.5%
8713 9000	- Other	3.5%
<u>87.14</u>	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13:	
	- Of motorcycles (including mopeds):	
8714 1100	- - Saddles	23.5%
	- - Other	

8714 1910	- - - Chassis	47%
8714 1990	- - - Other	23.5%
8714 2000	- Of carriages for disabled persons	3.5%
	Note: Refer to additional note 4 of this chapter	
	- Other:	
8714 9100	- - Frames and forks, and parts thereof	23.5%
8714 9200	- - Wheel rims and spokes	23.5%
8714 9300	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	23.5%
8714 9400	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	23.5%
8714 9500	- - Saddles	23.5%
8714 9600	- - Pedals and crank-gear, and parts thereof	23.5%
	- - Other	
8714 9910	- - - Chassis of cycles	47%
8714 9990	- - - Other	23.5%
<u>87.15</u>	BABY CARRIAGES AND PARTS THEREOF.	
8715 0010	- - - Baby carriages	29%
8715 0090	- - - Parts	14.5%
<u>87.16</u>	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF.	
8716 1000	- Trailers and semi-trailers of the caravan type, for housing or camping	29%
8716 2000	- Self-loading or self-unloading trailers and semi- trailers for agricultural purposes	29%
	- Other trailers and semi-trailers for the transport of goods:	
8716 3100	- - Tanker trailers and tanker semi-trailers	29%
8716 3900	- - Other	29%
	- Other trailers and semi-trailers	
	- - - Trailers for bee-keeping	
8716 4011	- - - - for industrialists.	14.5%
8716 4019	- - - - Other	29%
8716 4020	- - - Trailers for transport of marble	14.5%
8716 4090	- - - Other	29%
8716 8000	- Other vehicles	29%
8716 9000	- Parts	10%
	Note: Refer to additional note 6 of this chapter	

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading notes.

1. For the purposes of subheadings 880211 to 8802.40 the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and or fuel and equipment other than permanently fitted items of equipment.

<u>88.01</u>	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT:		
8801 1000	- Gliders and hang gliders		29%
	- Other:		
8801 9010	- - - Balloons		7%
8801 9090	- - - Other		29%
<u>88.02</u>	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES:		
	- Helicopters:		
8802 1100	- - Of an unladen weight not exceeding 2,000 kg		29%
8802 1200	- - Of an unladen weight exceeding 2,000 kg		29%
8802 2000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg		29%
8802 3000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg		29%
8802 4000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg		29%
	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
8802 6010	- - - Telecommunication satellites		47%
8802 6020	- - - Satellites for measuring and controlling ionized radiation		29%
8802 6090	- - - Other		29%
<u>88.03</u>	PARTS OF GOODS OF HEADING 8801 OR 8802.		
	- Propellers and rotors and parts thereof		
8803 1010	- - - for industrialists		1.7%
8803 1090	- - - Other		7%
	- Under-carriages and parts thereof		
8803 2010	- - - for industrialists		1.7%
8803 2090	- - - Other		7%
	- Other parts of aeroplanes or helicopters		
8803 3010	- - - for industrialists		1.7%
8803 3090	- - - Other		7%
	- Other:		
	- - - For telecommunication satellites		
8803 9011	- - - - for industrialists		11.75%
8803 9019	- - - - Other		47%
	- - - For satellites for measuring and controlling ionized radiation		
8803 9021	- - - - for industrialists		7%
8803 9029	- - - - Other		29%
	- - - Other		
8803 9091	- - - - for industrialists		1.7%
8803 9099	- - - - Other		7%

<u>88.04</u>	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO:		
8804 00 10	- - -	for industrialists	7%
8804 00 90	- - -	Other	29%
<u>88.05</u>	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES:		
	-	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	
8805 10 10	- - -	for industrialists	7%
8805 10 90	- - -	Other	29%
	-	Ground flying trainers and parts thereof	
	Note: Amendment of the system of 2002		
	- -	Air combat simulators and parts thereof	
	Note: Amendment of the system of 2002		
8805 21 10	- - -	for industrialists	7%
8805 21 90	- - -	Other	29%
	- -	Other:	
8805 29 10	- - -	for industrialists	7%
8805 29 90	- - -	Other	29%

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTES

1. A hull, an unfinished or incomplete vessel ,assembled unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of vessel of a particular kind.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

89.01**CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS.**

- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:

8901 10 10	- - - Cruise ships	35%
8901 10 90	- - - Other	7%
	- Tankers :	
8901 20 10	- - - Of a gross tonnage exceeding 250 tons	3.5%
8901 20 90	- - - Other	7%
	- Refrigerated vessels, other than those of subheading 8901.2000	
8901 30 10	- - - Of a gross tonnage exceeding 250 tons	3.5%
8901 30 90	- - - Other	7%
8901 40 10	- - - Of a gross tonnage exceeding 250 tons	3.5%
8901 40 90	- - - Other	7%
	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	

89.02**FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS.**

8902 00 10	- - - Fishing boats	3.5%
	Note: Refer to additional note 1 of this chapter	
8902 00 90	- - - Other	5%

89.03**YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES.**

- Inflatable

8903 10 10	- - - Yachts and recreation boats	35%
8903 10 90	- - - Other	7%
	- Other:	
	- - Sailboats, with or without auxiliary motor	
8903 91 10	- - - Sailing boats for recreation	35%
8903 91 90	- - - Other	7%
	- - Motorboats, other than outboard motorboats	
8903 92 10	- - - Recreation boats	35%
8903 92 90	- - - Other	7%
	- - Other:	
8903 99 10	- - - Yachts and boats for sport	7%
8903 99 90	- - - Other	7%

<u>89.04</u>	8904 00 00	TUGS AND PUSHER CRAFT	7%
<u>89.05</u>	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS.		
8905 1000	- Dredgers		20%
8905 2000	- Floating or submersible drilling or production platforms		20%
8905 9000	- Other		20%
<u>89.06</u>	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS.		
	- War ships		
	Note: Amendment of the system of 2002		
8906 1010	- - - Of gross tonnage exceeding 250tones		7%
8906 1090	- - - Other		29%
	- Other:		
	Note: Amendment of the system of 2002		
8906 9010	- - - Passenger tenders used with ships anchored offshore		1.7%
	- - - Other:		
8906 9091	- - - - Of gross tonnage exceeding 250tones		3.5%
8906 9099	- - - - Other		7%
<u>89.07</u>	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER- DAMS, LANDING STAGES, BUOYS AND BEACONS).		
8907 1000	- Inflatable rafts		7%
8907 9000	- Other		7%
<u>89.08</u>	8908 00 00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	7%

SECTION XVIII

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

CHAPTER 90

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

NOTES

1. This chapter does not cover

(a) Article of a kind used in machines appliances or for other technical uses of rubber other than hard rubber (heading 40.16) of leather or of composition leather (heading 42.04) or of textile material (heading 5911) ;

(b) Supporting belts of other support article of textile material, whose intended effect on the organ to be supported or head derives solely from their elasticity (for example, maternity belts , thoracic support bandages ,abdominal support bandages ,support for joints or muscles) (section xi);

(c) Refractory goods of heading 69.03 ; ceramic wares for laboratory , chemical or other technical uses , of heading 69.09;

(d) Glass mirror , not optically worked ,of heading 7009, or mirror of base metal, or precious metal not being optical elements (heading 83.06 or chapter 71);

(e) Goods of heading 70.07, 70.08, 70.11 , 70.04 , 70.14 , 70.15 or 70.17 ;

(f) Parts of general use , as defined in Note 2 to section xv, of base metal (section xv) or similar goods of plastic (chapter 39);

(g)Pumps incorporating measuring devices ,of heading 8413 ; weight – operated counting or checking machinery or separately presented weights for balances (heading 84.23) ; or handling machinery (heading 84.25 to 84.28) ; paper or paperboard cutting machine of all kind (heading 84.41) ; fitting for adjusting work or tools on machine-tools, of heading 84.66 , including fitting with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instrument (for example alignment telescope) calculating machines (heading 84.70) ; valves or other appliances of heading 84.81;

(h)Searching or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13 ; cinematographic sound recording reproducing or Re-recording apparatus (heading 85.19 or 85.20) ; sound-heads (heading 85.22) ; still image video cameras. other video cameras recorders and digital cameras (heading 85.25): radar apparatus. Radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37 sealed beam lamp units of heading 85.39 optical fibre cables of heading 85.44;

(ij) Searching or spotlights of heading 9405.

(k) Article of chapter 95.

(l) Capacity measures . which are to be classified according to their constituent material; or

(m) Spools. Reels or similar supports (which are to be classified according to their constituent material for example in heading 39.23 or Section XV).

2. Subject to Note 1 above part and accessories for machine , apparatus instrument or articles of this Chapter are to be classified according to the following rules:

a) Parts and accessories which are goods including in any of the heading of this chapter 84.85 or 91 (other than heading 84.85, 85.48 or 9033) are in all cases to be classified in their respective heading ;

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 machine of machine, instrument or apparatus , of the same heading (including a machine , instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instrument apparatus of the kind;

c) All other parts and accessories are to be classified in heading 9033.

3. The provision of Note 4 to Section xvi apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms periscopic telescopes for fitting to submarines or tanks or to telescopes for machines appliances , instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances, or machines which , but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to by classified in heading 90.13.

6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

- Preventing or correcting bodily deformities ; or

- Supporting or holding parts of the body following an illness. Operation or injury, orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced Presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to :

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases or for automatically controlling temperature, whether or not their operation deponed on an electrical phenomenon which varies according.

<u>90.01</u>	OPTICAL FIBERS AND OPTICAL FIBER BUNDLES; AND CABLES ,OTHER THAN THOSE OF HEADING 85.44; SHEETS AND PLATES OF POLARIZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED.	
9001 1000	- Optical fibres, optical fibre bundles and cables	1.7%
9001 2000	- Sheets and plates of polarizing material	7%
9001 3000	- Contact lenses	7%
9001 4000	- Spectacle lenses of glass	7%
9001 5000	- Spectacle lenses of other materials	7%
	- Other :	
9001 9010	- - - Optically worked	1.7%
9001 9090	- - - Other	7%
<u>90.02</u>	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:.	
	- Objective lenses:	
9002 1100	- - For cameras, projectors or photographic enlargers or reducers	7%
9002 1900	- - Other	7%
9002 2000	- Filters	7%
9002 9000	- Other	7%
<u>90.03</u>	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF:	
	- Frames and mountings:	
9003 1100	- - Of plastics	7%
9003 1900	- - Of other materials	7%
9003 9000	- Parts	7%
<u>90.04</u>	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER:	
9004 1000	- Sunglasses	7%
9004 9000	- Other	7%
<u>90.05</u>	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY:	
9005 1000	- Binoculars	20%
9005 1010	- - - binoculars	20%
	- Other instruments	
9005 3010	- - - Binoculars, telescopes, and monoculars	5%
9005 3020	- - - Other tools for industrialists	5%
9005 3090	- - - Other	20%
9005 9000	- Parts and accessories (including mountings)	5%

<u>90.06</u>	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING . 8539.		
9006 1000	- Cameras of a kind used for preparing printing plates or printing cylinders		1.7%
9006 2000	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms		35%
9006 3000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes		35%
9006 4000	- Instant print cameras		35%
	- Other cameras:		
9006 5100	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm		35%
9006 5200	- - Other, for roll film of a width less than 35 mm		35%
9006 5300	- - Other, for roll film of a width of 35 mm		35%
9006 5900	- - Other		35%
	- Photographic flashlight apparatus and flashbulbs:		
9006 6100	- - Discharge lamp ("electronic") flashlight apparatus		35%
9006 6200	- - Flashbulbs, flashcubes and the like		35%
9006 6900	- - Other		35%
	- Parts and accessorie:		
	- - For cameras		
9006 9110	- - - For use in preparing printing plates		1.7%
9006 9190	- - - Other		35%
9006 9900	- - Other		35%
<u>90.07</u>	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS.		
	- Cameras:		
	- - For film of less than 16 mm width or for double-8 mm film		
9007 1110	- - - For the cinematographic industry		1.7%
	Note: Refer to additional note 1 of this chapter		
	- - - Other		
9007 1191	- - - - for industrialists		35%
9007 1199	- - - - Other		71%
	- - Other:		
9007 1910	- - - For the cinematographic industry		1.7%
	Note: Refer to additional note 1 of this chapter		
	- - - Other		
9007 1991	- - - - for industrialists		35%
9007 1999	- - - - Other		71%
	- Projectors		

9007 20 10	- - - for industrialists	35%
9007 20 90	- - - Other	71%
	- Parts and accessories:	
	- - For cameras	
9007 91 10	- - - For the cinematographic industry	1.7%
	Note: Refer to additional note 1 of this chapter	
	- - - Other	
9007 91 91	- - - - for industrialists	35%
9007 91 99	- - - - Other	71%
	- - For projectors	
9007 92 10	- - - for industrialists	35%
9007 92 90	- - - Other	71%
90.08	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS.	
9008 10 00	- Slide projectors	35%
9008 20 00	- Microfilm, microfiche or other microfilm readers, whether or not capable of producing copies	35%
9008 30 00	- Other image projectors	35%
9008 40 00	- Photographic (other than cinematographic) enlargers and reducers	35%
9008 90 00	- Parts and accessories	35%
90.09	PHOTOCOPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS.	
	- Electrostatic photo-copying apparatus:	
9009 11 00	- - Operating by reproducing the original image directly onto the copy (direct process)	23.5%
9009 12 00	- - Operating by reproducing the original image via an intermediate onto the copy (indirect process)	23.5%
	- Other photo-copying apparatus:	
9009 21 00	- - Incorporating an optical system	23.5%
9009 22 00	- - Of the contact type	23.5%
9009 30 00	- Thermo-copying apparatus	23.5%
	- Parts and accessories	
	Note: Amendment of the system of 2002	
9009 91 00	- - Automatic document feeders	23.5%
	Note: Amendment of the system of 2002	
9009 92 00	- - Paper feeders	23.5%
	Note: Amendment of the system of 2002	
9009 93 00	- - Srters	23.5%
	Note: Amendment of the system of 2002	
9009 99 00	- - Other	23.5%
	Note: Amendment of the system of 2002	

90.10**APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES (INCLUDING APPARATUS FOR THE PROJECTION OR DRAWING OF CIRCUIT PATTERNS ON SENSITIZED SEMICONDUCTOR MATERIALS), NOT SPECIFIED OF INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS.**

- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper

9010 1010	- - - For the cinematographic industry Note: Refer to additional note 1 of this chapter	1.7%
9010 1090	- - - Other	23.5%
	- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:	
9010 4100	- - Direct write-on-wafer apparatus	23.5%
9010 4200	- - Step and repeat aligners	23.5%
9010 4900	- - Other	23.5%
	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	
9010 5010	- - - For the cinematographic industry Note: Refer to additional note 1 of this chapter	1.7%
9010 5090	- - - Other	23.5%
9010 6000	- Projection screens	35%
	- Parts and accessories:	
9010 9010	- - - For the cinematographic industry Note: Refer to additional note 1 of this chapter	1.7%
9010 9090	- - - Other	23.5%

90.11**COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICRO-PROJECTION.**

9011 1000	- Stereoscopic microscopes	5%
9011 2000	- Other microscopes, for photomicrography, cinemicrophotography or microprojection	5%
9011 3000	- Other microscopes	5%
9011 9000	- Parts and accessories	5%

90.12**MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS.**

9012 1000	- Microscopes other than optical microscopes and diffraction apparatus Note: Amendment of the system of 2002	5%
9012 9000	- Parts and accessories	5%

90.13**LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.**

9013 1000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	7%
9013 2000	- Lasers, other than laser diodes	7%
9013 8000	- Other devices, appliances and instruments	7%
9013 9000	- Parts and accessories	7%

90.14**DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES.**

9014 1000	- Direction finding compasses	5%
	- Instruments and appliances for aeronautical or space navigation (other than compasses)	
9014 2010	- - - Meteorological instruments and apparatus	1.7%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
9014 2091	- - - - Electrically operated or non electrical	7%
9014 2099	- - - - Other	5%
	- Other instruments and appliances	
9014 8010	- - - Meteorological instruments	1.7%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
9014 8091	- - - - Electrically operated or electrical	7%
9014 8099	- - - - Other	5%
	- Parts and accessories:	
9014 9010	- - - Meteorological instruments	1.7%
	Note: Refer to additional note 1 of this chapter	
	- - - Other:	
9014 9091	- - - - Electrically operated or electrical	7%
9014 9099	- - - - Other	5%

90.15**SURVEYING DEVICES (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS.**

	- Rangefinders	
9015 1010	- - - For equipment used in meteorology	1.7%
	Note: Refer to additional note 1 of this chapter	
9015 1020	- - - Electrically operated or electrical	7%
9015 1090	- - - Other	5%

	- Theodolites and tacheometers	
	Note: Amendment of the system of 2002	
9015 2010	- - - For equipment used in meteorology	1.7%
	Note: Refer to additional note 1 of this chapter	
9015 2020	- - - Electrically operated or electronical	7%
9015 2090	- - - Other	5%
	- Levels	
9015 3010	- - - For equipment used in meteorology	1.7%
	Note: Refer to additional note 1 of this chapter	
9015 3020	- - - Electrically operated or electronical	7%
9015 3090	- - - Other	5%
	- Photogrammetrical surveying instruments and appliances	
9015 4010	- - - For equipment used in meteorology	1.7%
	Note: Refer to additional note 1 of this chapter	
9015 4020	- - - Electrically operated or electronical	7%
9015 4090	- - - Other	5%
	- Other instruments and appliances	
9015 8010	- - - For equipment used in meteorology	1.7%
	Note: Refer to additional note 1 of this chapter	
9015 8020	- - - Electrically operated or electronical	7%
9015 8090	- - - Other	5%
	- Parts and accessories:	
9015 9010	- - - For equipment used in meteorology	1.7%
	Note: Refer to additional note 1 of this chapter	
9015 9020	- - - Electrically operated or electronical	7%
9015 9090	- - - Other	5%
<u>90.16</u>	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS.	
9016 0010	- - - For equipment of electrically operated or electronical or including in the heading 9033	14.5%
9016 0090	- - - Other	10%
<u>90.17</u>	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.	
9017 1000	- Drafting tables and machines, whether or not automatic	7%
9017 2000	- Other drawing, marking-out or mathematical calculating instruments	7%
9017 3000	- Micrometers, callipers and gauges	7%
9017 8000	- Other instruments	7%

9017 9000	- Parts and accessorie	7%
<u>90.18</u>	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.	
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018 1100	- - Electro-cardiographs	5%
9018 1200	- - Ultrasonic scanning apparatus	5%
9018 1300	- - Magnetic resonance imaging apparatus	5%
9018 1400	- - Scintigraphic apparatus	5%
9018 1900	- - Other	5%
9018 2000	- Ultra-violet or infra-red ray apparatus	5%
	- Syringes, needles, catheters, cannulae and the like:	
	- - Syringes, with or without needles	
9018 3110	- - - Apparatus for transfusing syrum and blood except jacular junctions	20%
9018 3190	- - - Other	5%
9018 3200	- - Tubular metal needles and needles for sutures	5%
	- - Other	
9018 3910	- - - Required apparatus for transfusig blood and syrum except jacular junction	20%
9018 3990	- - - Other	5%
	- Other instruments and appliances, used in dental sciences:	
9018 4100	- - Dental drill engines, whether or not combined on a single base with other dental equipment	5%
	- - Other:	
9018 4910	- - - Medical chairs equipped with dental devices or any other device for dentist of this head	7%
9018 4990	- - - Other	5%
9018 5000	- Other ophthalmic instruments and appliances	5%
	- Other instruments and appliances	
9018 9010	- - - Digital dalton sheild sets	20%
9018 9090	- - - Other	5%
<u>90.19</u>	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS:	
9019 1000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	5%
9019 2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	5%

<u>90.20</u>	9020 00 00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.	5%
<u>90.21</u>		ORTHOPEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY.	
9021 1000	-	Orthopaedic or fracture appliances Note: Amendment of the system of 2002	5%
	-	Artificial teeth and dental fittings: Note: Amendment of the system of 2002	
9021 2100	- -	Artificial teeth Note: Amendment of the system of 2002	5%
9021 2900	- -	Other Note: Amendment of the system of 2002	5%
	-	Other artificial parts of the body Note: Amendment of the system of 2002	
9021 3100	- -	Artificial joints Note: Amendment of the system of 2002	5%
9021 3900	- -	Other Note: Amendment of the system of 2002	5%
9021 4000	-	Hearing aids, excluding parts and accessories	5%
9021 5000	-	Pacemakers for stimulating heart muscles, excluding parts and accessories	5%
9021 9000	-	Other	5%
<u>90.22</u>		APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE.	
	-	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022 1200	- -	Computed tomography apparatus	5%
9022 1300	- -	Other, for dental uses	5%
9022 1400	- -	Other, for medical, surgical or veterinary uses	5%
9022 1900	- -	For other uses	5%
	-	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022 2100	- -	For medical, surgical, dental or veterinary uses	5%
9022 2900	- -	For other uses	5%
9022 3000	-	X-ray tubes	5%

9022 9000	- Other, including parts and accessories	5%
<u>90.23</u>	9023 00 00 INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES.	5%
<u>90.24</u>	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS).	
	- Machines and appliances for testing metals	
9024 1010	- - - operated by electrical or electronical phenomenon	7%
9024 1090	- - - Other	1.7%
	- Other machines and appliances	
9024 8010	- - - operated by electrical or electronical phenomenon	7%
9024 8090	- - - Other	1.7%
	- Parts and accessorie:	
9024 9010	- - - operated by electrical or electronical phenomenon	7%
9024 9090	- - - Other	1.7%
<u>90.25</u>	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:	
9025 1100	- - Liquid-filled, for direct reading	5%
	- - Other:	
9025 1910	- - - operated by electrical or electronical phenomenon	7%
9025 1990	- - - Other	5%
	- Other instruments:	
9025 8010	- - - operated by electrical or electronical phenomenon	7%
9025 8090	- - - Other	5%
	- Parts and accessorie:	
9025 9010	- - - For measures operated by electrical or electronical phenomenon	7%
9025 9090	- - - Other	5%
<u>90.26</u>	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 9014, 9015, 9028 OR 9032.	
	- For measuring or checking the flow or level of liquids:	
9026 1010	- - - For use with industrial machines	1.7%
	- - - Other:	
9026 1091	- - - - operated by electrical or electronical phenomenon	7%
9026 1099	- - - - Other	5%
	- For measuring or checking pressure:	

9026 20 10	- - - For use with industrial machines	1.7%
	- - - Other	
9026 20 91	- - - - operated by electrical or electronical phenomenon	7%
9026 20 99	- - - - Other	5%
	- Other instruments or apparatus:	
9026 80 10	- - - operated by electrical or electronical phenomenon	7%
9026 80 20	- - - For use with industrial machines	1.7%
9026 80 90	- - - Other	5%
	- Parts and accessorie:	
9026 90 10	- - - For equipment and tools classified in heading No. 9033	7%
9026 90 90	- - - Other	5%
<u>90.27</u>	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION,SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES.	
	- Gas or smoke analysis apparatus	
9027 10 10	- - - For industrial use	1.7%
	- - - Other:	
9027 10 91	- - - - Electrically operated	7%
9027 10 99	- - - - Other	5%
	- Chromatographs and electrophoresis instruments	
9027 20 10	- - - For industrial use	1.7%
	- - - Other:	
9027 20 91	- - - - Electrically or electronically operated	7%
9027 20 99	- - - - Other	5%
	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	
9027 30 10	- - - For industrial use	1.7%
	- - - Other:	
9027 30 91	- - - - Electrically or electronically operated	7%
9027 30 99	- - - - Other	5%
	- Exposure meters	
9027 40 10	- - - For industrial use	1.7%
	- - - Other:	
9027 40 91	- - - - Electrically or electronically operated	7%
9027 40 99	- - - - Other	5%
	- Other instruments and apparatus using optical radiations (UV, visible, IR)	

9027 50 10	- - - For industrial use	1.7%
	- - - Other:	
9027 50 91	- - - - Electrically or electronically operated	7%
9027 50 99	- - - - Other	5%
	- Other instruments and apparatus	
9027 80 10	- - - For industrial use	1.7%
	- - - Other:	
9027 80 91	- - - - Electrically or electronically operated	7%
9027 80 99	- - - - Other	5%
	- Microtomes; parts and accessories:	
9027 90 10	- - - For industrial use	1.7%
	- - - Other:	
9027 90 91	- - - - For equipment and tools classified in heading No. 9033	7%
9027 90 99	- - - - Other	5%
90.28	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.	
9028 10 00	- Gas meters	7%
	- Liquid meters	
9028 20 10	- - - Water van or volume meters 1/2 inch	29%
9028 20 90	- - - Other	7%
9028 30 00	- Electricity meters:	7%
9028 90 00	- Parts and accessories	7%
90.29	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES.	
9029 10 00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	7%
9029 20 00	- Speed indicators and tachometers; stroboscopes	7%
9029 90 00	- Parts and accessorie	7%
90.30	OSCILLOSCOPES, SPECTRUM ANALYZERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING . 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONIZING RADIATIONS.	
9030 10 00	- Instruments and apparatus for measuring or detecting ionizing radiations	7%
9030 20 00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	7%
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
9030 31 00	- - Multimeters	7%

9030 3900	- - Other	7%
9030 4000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	7%
	- Other instruments and apparatus:	
9030 8200	- - For measuring or checking semiconductor wafers or devices	7%
9030 8300	- - Other, with a recording device	7%
9030 8900	- - Other	7%
	- Parts and accessorie:	
9030 9010	- - - For equipment and tools classified in heading No. 9033	7%
9030 9090	- - - Other	7%
<u>90.31</u>	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS.	
9031 1000	- Machines for balancing mechanical parts	7%
9031 2000	- Test benches	7%
9031 3000	- Profile projectors	7%
	- Other optical instruments and appliances:	
9031 4100	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	7%
9031 4900	- - Other	7%
9031 8000	- Other instruments, appliances and machines	7%
9031 9000	- Parts and accessorie	7%
<u>90.32</u>	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS:	
	- Thermostats	
9032 1010	- - - For use with industrial machines	1.7%
	- - - Other:	
9032 1091	- - - - Electrically or electronically operated	7%
9032 1099	- - - - Other	5%
	- Manostats	
9032 2010	- - - For use with industrial machines	1.7%
	- - - Other:	
9032 2091	- - - - Electrically or electronically operated	7%
9032 2099	- - - - Other	5%
	- Other instruments and apparatus:	
	- - Hydraulic or pneumatic	
9032 8110	- - - For use with industrial machines	1.7%

		- - - Other:	
9032 8191	- - - -	Electrically or electronically operated	7%
9032 8199	- - - -	Other	5%
		- - Other:	
9032 8910	- - -	Electrically operated	7%
9032 8990	- - -	Other	5%
		- Parts and accessorie:	
9032 9010	- - -	For equipment and tools classified in heading No. 9033	1.7%
9032 9020	- - -	For equipment and tools electrically operated	7%
9032 9090	- - -	Other	5%
<u>90.33</u>	9033 00 00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	7%

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

1. This chapter does not cover :

- (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17 as the case may be);
 - (c) Arts of general use defined in note 2 to section xv of base metal (section xv), or similar goods of plastics (chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15): clock or watch spring are, however to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82 as the case may be);
 - (e) Article of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearing (heading 84.82); or
 - (g) Article of chapter 85. Not yet assembled together or with other component into watch or clock movement or into article suitable for use solely or principally as parts of such movement (chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal clad with precious metal, or of the same material combined with natural or cultured pearls, or precious or semi-precious stone (natural, synthetic or reconstructed) of headings 71.01 to 71.04 watched with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purpose 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 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 movement and other parts suitable for use in clocks or watches and in other articles (for example precision instruments) are to be classified in this chapter.

<u>91.01</u>	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101 1100	- - With mechanical display only	7%
9101 1200	- - With opto-electronic display only	7%
9101 1900	- - Other	7%
	- Other wrist-watches, whether or not incorporating a stop-watch facility	
9101 2100	- - With automatic winding	7%
9101 2900	- - Other	7%
	- Other:	
9101 9100	- - Electrically operated	29%
9101 9900	- - Other	29%
<u>91.02</u>	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 91.01:	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102 1100	- - With mechanical display only	7%
9102 1200	- - With opto-electronic display only	7%
9102 1900	- - Other	7%
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102 2100	- - With automatic winding	7%
9102 2900	- - Other	7%
	- Other:	
9102 9100	- - Electrically operated	29%
9102 9900	- - Other	29%
<u>91.03</u>	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF HEADING 91.04:	
	- Electrically operated:	
9103 1010	- - - Table alarm clocks and table clocks	29%
9103 1090	- - - Other of alarm clocks	7%
	- Other:	
9103 9010	- - - Alarm clocks and table clocks	29%
9103 9090	- - - Other	29%
<u>91.04</u>	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	
9104 0010	- - - for industrialists	7%
9104 0090	- - - Other	29%
<u>91.05</u>	other clocks.	
	- Alarm clocks:	
	- - Electrically operated:	
9105 1110	- - - Public clocks	29%
9105 1190	- - - Other	29%
	- - Other:	
9105 1910	- - - Public clocks	29%

9105 1900	- - - Other	29%
	- Wall clocks:	
	- - Electrically operated:	
9105 2110	- - - Public clocks	29%
9105 2190	- - - Other	29%
	- - Other:	
9105 2910	- - - Public clocks	29%
9105 2990	- - - Other	29%
	- Other:	
	- - Electrically operated:	
9105 9110	- - - Public clocks	29%
9105 9190	- - - Other	29%
	- - Other:	
9105 9910	- - - Public clocks	29%
9105 9990	- - - Other	29%
<u>91.06</u>	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME- REGISTERS, TIME-RECORDERS).	
9106 1000	- Time-registers; time-recorders	29%
9106 2000	- Parking meters	29%
9106 9000	- Other	29%
<u>91.07</u>	9107 00 00 TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR :	7%
<u>91.08</u>	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.	
	- Electrically operated:	
9108 1100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	7%
9108 1200	- - With opto-electronic display only	7%
9108 1900	- - Other	7%
9108 2000	- With automatic winding	7%
9108 9000	- Other	7%
	Note: Amendment of the system of 2002	
<u>91.09</u>	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED.	
	- Electrically operated:	
9109 1100	- - Of alarm clocks	7%
9109 1900	- - Other	7%
9109 9000	- Other	7%
<u>91.10</u>	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS:	
9110 0010	- - - Complete movements whether unassembled , incomplete or rough of all types and parts for industrialists	7%
	- Of watches:	
9110 1100	- - Complete movements, unassembled or partly assembled (movement sets)	29%
9110 1200	- - Incomplete movements, assembled	29%
9110 1900	- - Rough movements	29%

9110 9000	- Other	29%
91.11	WATCH CASES AND PARTS THEREOF	
9111 1000	- Cases of precious metal or of metal clad with precious metal	29%
9111 2000	- Cases of base metal, whether or not gold- or silver-plated	29%
9111 8000	- Other cases	29%
9111 9000	- Parts	29%
91.12	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF.	
9112 2000	- CASES	29%
	Note: Amendment of the system of 2002	
9112 9000	- Parts	7%
91.13	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF:	
	- Of precious metal or of metal clad with precious metal	
	- - - of precious metal:	
9113 1011	- - - Bracelets of silver	29%
9113 1012	- - - Bracelets of gold	29%
9113 1013	- - - Bracelets of platinum or related precious metals	29%
	- - - Of precious metal clad	
9113 1021	- - - Bracelets with silver clad	71%
9113 1022	- - - Bracelets with gold clad	71%
9113 1023	- - - Bracelets with clad of platinum or related precious metals	71%
9113 2000	- Of base metal, whether or not gold- or silver-plated	71%
	- Other:	
	- - - Parts:	
9113 9011	- - - Of plastic	71%
9113 9012	- - - Of natural, artificial or composition leather	47%
9113 9013	- - - Of textiles	71%
9113 9014	- - - Of pearl, precious or semi-precious stones,natural constructed or refurbished	29%
9113 9019	- - - Other	71%
9113 9090	- - - Other	71%
91.14	OTHER CLOCK OR WATCH PARTS:	
9114 0010	- - - Other clock or watch parts, for industrialists	7%
9114 1000	- Springs, including hair-springs	29%
9114 2000	- Jewels	29%
9114 3000	- Dials	29%
9114 4000	- Plates and bridges	29%
9114 9000	- Other	29%

CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

NOTES

1. This Chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section xv of base metal (Section xv) or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90 for use with but not incorporated in or housed in the same cabinet as instruments of this chapter:

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03) : or

(e) Collectors pieces or antiques (heading 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and dearly intended for use therewith, are to be classified in the same heading as the relative instruments. Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

<u>92.01</u>		PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.	
9201 1000	- Upright pianos	23.5%	
9201 2000	- Grand pianos	23.5%	
9201 9000	- Other	23.5%	
<u>92.02</u>		OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS).	
9202 1000	- Played with a bow	23.5%	
9202 9000	- Other	23.5%	
<u>92.03</u>	9203 00 00	KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS	23.5%
<u>92.04</u>		ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS:	
9204 1000	- Accordions and similar instruments	23.5%	
9204 2000	- Mouth organs	23.5%	
<u>92.05</u>		OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES):	
9205 1000	- Brass wind instruments	23.5%	
9205 9000	- Other	23.5%	
<u>92.06</u>	9206 00 00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	23.5%
<u>92.07</u>		MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS):	
	- Keyboard instruments, other than accordions		
9207 1010	- - - Organs	65.5%	
9207 1020	- - - Pianos	35%	
9207 1090	- - - Other	35%	
9207 9000	- Other	35%	
<u>92.08</u>		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.	
9208 1000	- Musical boxes	23.5%	
9208 9000	- Other	23.5%	
<u>92.09</u>		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:	
9209 1000	- Metronomes, tuning forks and pitch pipes	23.5%	
9209 2000	- Mechanisms for musical boxes	23.5%	
9209 3000	- Musical instrument strings	23.5%	
	- Other:		
9209 9100	- - Parts and accessories for pianos	23.5%	
9209 9200	- - Parts and accessories for the musical instruments of heading . 9202	23.5%	
9209 9300	- - Parts and accessories for the musical instruments of heading . 9203	23.5%	
9209 9400	- - Parts and accessories for the musical instruments of heading . 9207	23.5%	
9209 9900	- - Other	23.5%	

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

NOTES

1. This chapter doesn't 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 93.06 the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

<u>93.01</u>		MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND ARMS OF HEADING 93.07:	
		Note: Amendment of the system of 2002	
		- ARTILLERY WEAPONS (FOR EXAMPLE, GUNS , HOWITZERS AND	
		Note: Amendment of the system of 2002	
9301 1100	- -	self-propelled	71%
9301 1900	- -	Other	71%
9301 2000	-	ROCKET LAUNCHERS ;FLAME_THROWERS LAUNCHERS ;TORPEDO TUBES AND SIMILAR PROJECTORS	71%
		Note: Amendment of the system of 2002	
9301 9000	-	Other	71%
		Note: Amendment of the system of 2002	
<u>93.02</u>	9302 00 00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING . 93.03 OR 93.04:	71%
<u>93.03</u>		OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS):	
9303 1000	-	Muzzle-loading firearms	71%
9303 2000	-	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	71%
9303 3000	-	Other sporting, hunting or target-shooting rifles	71%
9303 9000	-	Other	71%
<u>93.04</u>		OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING . 9307.	
9304 00 10	- - -	Sporting and target-shooting rifles and carbines	71%
9304 00 90	- - -	Other	71%
<u>93.05</u>		PARTS AND ACCESSORIES OF ARTICLES OF HEADING 93.01 TO 93.04:	
9305 1000	-	Of revolvers or pistols	71%
	-	Of shotguns or rifles of heading No. 9303:	
9305 2100	- -	Shotgun barrels	71%
9305 2900	- -	Other	71%
	-	Other:	
		Note: Amendment of the system of 2002	
9305 9100	- -	OF MILITARY WEAPONS OF HEADING 9301	71%
		Note: Amendment of the system of 2002	
	- -	Other:	
		Note: Amendment of the system of 2002	
9305 99 10	- - -	military weapons:	71%
		Note: import prohibited	
	- - -	Other:	

9305 9991	- - - - Of leather or composition leather:	29%
9305 9992	- - - - Of vulcanized rubber , not hardened:	47%
9305 9999	- - - - Other	71%
<u>93.06</u>	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.	
9306 1000	- Cartridges for riveting or similar tools or for captive bolt humane killers and parts thereof	7%
	- Shotgun cartridges and parts thereof; air gun pellets:	
	- - Cartridges	
9306 2110	- - - For military purposes; parts thereof	71%
9306 2120	- - - Sporting cartridges, loaded	71%
9306 2130	- - - Sporting cartridges, not loaded; parts thereof	29%
9306 2190	- - - Other	29%
	- - Other:	
9306 2910	- - - Lead bullets and shots of all kinds	29%
9306 2990	- - - Other	29%
	- Other cartridges and parts thereof	
9306 3010	- - - For military purposes; parts thereof	71%
9306 3020	- - - Sporting cartridges, loaded	71%
9306 3030	- - - Sporting cartridges, not loaded; parts thereof	29%
9306 3090	- - - Other	29%
	- Other:	
9306 9010	- - - For military purposes; parts thereof	71%
9306 9090	- - - Other	29%
<u>93.07</u>	9307 00 00 SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR.	71%

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FUNITURE; BEDDING,MATTESES,MATRESS SUPPORTS, CUSHION AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

NOTES

1. This chapter dose not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, of chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example,cheval-glasses (swing-mirrors)) of heading 7009 ;
- (c) Articles of chapter 71;
- (d) Parts of general use defined in note 2 to section xv of base metal (section xv), or similar Goods of plastic (chapter 39) ,or safes of heading 8303;
- (e) Furniture specially Designed as parts of refrigerating or freezing equipment of heading 84.18; Furniture specially Designed for sewing machine (heading 84.52);
- (f) Lamps or lighting fitting of chapter 85;
- (g) Furniture specially Designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 to 85.21 (heading 85.22) or of heading 85.25 to 85.28 (heading 85.29) ;
- (h) Articles of heading 8714 ;
- (ij) Dentists chair incorporating dental appliances of heading 85.18 or dentists spittoons (heading 90.18);
- (k) Articles of chapter 91(for example clock and clock cases);
- (l) Toy Furniture or toy lamps or lighting fitting (heading 9503) billiard tables or other furniture specially constructed for games (heading 9504) Furniture for conjuring tricks or decoration (other than electric garland) such as Chinese lanterns (heading 9505).

2. The article (other then parts) referred to in heading 9401 to 9403 are to by classified in those heading only if they are Designed for placing on the floor or ground the following are,however ,to by classified in the above-mention heading seven if they are Designed to by hung, to be fixed to the wall or to stand one on the other :

- (a) Cupboard bookcases , other shelved furniture and unit Furniture;
 - (b) Seat and beds
- a) in heading 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone 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 94.01 , 94.02 or 94.03 as parts of goods,
4. For the purposes of heading 9406 the expression “ prefabricated building “ means building which are finished in the factory or put up as element presented together , to by assembled on site such as hosing or worksite accommodation, offices schools , shope , sheds , garages or similar building .

<u>94.01</u>	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.	
9401 1000	- Seats of a kind used for aircraft	71%
9401 2000	- Seats of a kind used for motor vehicles	71%
9401 3000	- Swivel seats with variable height adjustment	71%
9401 4000	- Seats other than garden seats or camping equipment convertible into beds	71%
9401 5000	- Seats of cane, osier, bamboo or similar materials	71%
	- Other seats, with wooden frames:	
9401 6100	- - Upholstered	71%
	- - Other:	
9401 6910	- - - Of bent wood	71%
	- - - Other:	
9401 6991	- - - - Wooden seats for chairs	47%
9401 6999	- - - - Other	71%
	- Other seats, with metal frames:	
9401 7100	- - Upholstered	71%
9401 7900	- - Other	71%
	- Other seats	
9401 8010	- - - Of stone or ceramics	132%
9401 8020	- - - Seats for hospital whether or not convertible into hospital beds other than those of heading 9402.	35%
9401 8090	- - - Other	71%
9401 9000	- Parts	71%
<u>94.02</u>	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES.	
	- Dentists', barbers' or similar chairs and parts thereof	
9402 1010	- - - Dentists' chairs	7%
	Note: Refer to additional note 1 of this chapter	
9402 1090	- - - Other	35%
	- Other:	
9402 9010	- - - Operating tables	7%
9402 9090	- - - Other	35%
<u>94.03</u>	OTHER FURNITURE AND PARTS THEREOF:	
	- Metal furniture of a kind used in offices	
9403 1010	- - - Drawing tables	29%
9403 1090	- - - Other	71%
	- Other metal furniture	
9403 2010	- - - Of iron, cast iron or steel	71%
9403 2090	- - - Other	71%

	- Wooden furniture of a kind used in offices	
9403 30 10	- - - Drawing tables	29%
9403 30 90	- - - Other	71%
9403 40 00	- Wooden furniture of a kind used in the kitchen	71%
9403 50 00	- Wooden Furniture , of a kind used in the bedroom	71%
	- Other wooden furniture	
9403 60 10	- - - Drawing tables	29%
9403 60 90	- - - Other	71%
9403 70 00	- Furniture of plastics	71%
	- Furniture of other materials, including cane, osier, bamboo or similar materials	
9403 80 10	- - - Of stone	132%
9403 80 20	- - - Of ceramics	132%
	- - - Of other materials	
9403 80 91	- - - - Chairs provided with small wheels (for teaching child to walk)	35%
9403 80 92	- - - - closets other than wood to be hung on walls in bath room and kitchen.	35%
9403 80 99	- - - - Other	71%
	- Parts	
9403 90 10	- - - Of furniture subject to a customs duty rate of 14.5%	29%
9403 90 20	- - - Shutters and doors of kitchen made of laminated materials used in manufacturing furniture and metal kitchen (for industrialists)	35%
9403 90 90	- - - Of other materials	71%
<u>94.04</u>	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED:	
9404 00 10	- - - Mattress supports ; article of bedding of all types used in hospitals	35%
9404 10 00	- Mattress supports	71%
	- Mattresses:	
9404 21 00	- - Of cellular rubber or plastics, whether or not covered	71%
9404 29 00	- - Of other materials	71%
9404 30 00	- Sleeping bags	71%
9404 90 00	- Other	71%
<u>94.05</u>	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED:	
	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	
9405 10 10	- - - Of plastics	71%
9405 10 20	- - - Of wood	71%
9405 10 30	- - - Of stone or ceramics	132%

9405 1040	- - - Of glass	102%
9405 1050	- - - Of base metal	102%
9405 1060	- - - Light projectors for theaters and studios	7%
9405 1090	- - - Other	102%
	- Electric table, desk, bedside or floor-standing lamps	
9405 2010	- - - Of plastics	71%
9405 2020	- - - Of wood	71%
9405 2030	- - - Of stone or ceramics	132%
9405 2040	- - - Of glass	102%
9405 2050	- - - Of base metal	102%
9405 2090	- - - Other	102%
9405 3000	- Lighting sets of a kind used for Christmas trees	102%
	- Other electrical lamps and lighting fittings:	
9405 4010	- - - Of plastics or wood	71%
9405 4020	- - - Of stone or ceramics	132%
9405 4030	- - - Of glass	102%
	- - - Of base metals:	
9405 4041	- - - - For lighting fixtures used in operating rooms which cast no shadow	5%
9405 4042	- - - - For outdoor lighting used for roads, parks and airport runways, imported for use by municipalities, public corporations or government agencies	102%
9405 4043	- - - - Reflecting flood lights, of the kind used to illuminate buildings and statues	102%
9405 4049	- - - - Other	102%
9405 4050	- - - Lighting projectors for theaters and studios	7%
9405 4090	- - - Other	102%
	- Non-electrical lamps and lighting fittings	
9405 5010	- - - Of stone or ceramic	132%
9405 5020	- - - Of glass	102%
	- - - Of base metals:	
9405 5031	- - - - Storm lights and lights with illuminated bags (lux)	29%
9405 5039	- - - - Other	102%
9405 5090	- - - Other	102%
	- Illuminated signs, illuminated name-plates and the like	
9405 6010	- - - Of plastics Or wood	71%
9405 6020	- - - Of stone	132%
9405 6030	- - - Of ceramics	47%
9405 6040	- - - Of glass	102%
9405 6050	- - - Of base metal	29%
9405 6090	- - - Other	7%
	- Parts:	
	- - Of glass	
9405 9110	- - - For light projectors for theaters and studios	7%
9405 9120	- - - Balls, hanging ornaments, flower-shaped parts and similar articles used for decorating chandeliers	47%

9405 9130	- - - Light reflectors	102%
9405 9140	- - - Lights and lamps (glass for gas-operated lamps and the like)	47%
9405 9190	- - - Other	102%
	- - Of plastics	
9405 9210	- - - For light projectors for theaters and studios	7%
9405 9290	- - - Other	71%
	- - Other:	
9405 9910	- - - Of vulcanized rubber, not hardened, or of twisted material or "arum"	47%
9405 9920	- - - Of hardened rubber, paper, paperboard and natural, artificial or composition	29%
9405 9930	- - - Of wood	71%
9405 9940	- - - Of rope, twine or cordage, sign-sections, name title or address boards, or related to apparatus for light projectors used in theaters and studios	29%
	- - - Of textile	
9405 9951	- - - - Of natural silk	132%
9405 9952	- - - - Of artificial or synthetic silk	71%
9405 9953	- - - - Of cotton	71%
9405 9959	- - - - Of Other textile materials	47%
	- - - Of stone or ceramics	
9405 9961	- - - - Burners and non electric heads or gas and petroleum or esteline lamps including those for lamps with illuminated bags (lux) and similar non electric and non ornamental articles	47%
	Note: amended by decree 266 of 2002	
9405 9969	- - - - Other	132%
	- - - Of base metals	
9405 9971	- - - - For storm lights and lights with illuminated bags (LUX)	29%
	Note: amended by decree 266 of 2002	
9405 9979	- - - - Other	102%
9405 9980	- - - Of horn, natural coral (natural or mass) or other sculpting items derived from animals	71%
9405 9990	- - - Other	132%
94.06	PREFABRICATED BUILDINGS:	
9406 0010	- - - Of plastic materials	47%
9406 0020	- - - Of wood	71%
9406 0030	- - - Of cement, concrete or artificial stone	47%
9406 0040	- - - Of ceramic materials	47%
9406 0050	- - - Of iron, cast iron or steel	23.5%
9406 0051	- - - - for industrial establishment	23.5%
9406 0059	- - - - Other	47%
	- - - Of aluminium	
9406 0061	- - - - Parts for borrowed roofs industry	23.5%
9406 0069	- - - - Other	47%
9406 0090	- - - Other	47%

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

NOTES

1. This Chapter does not cover:
 - (a) Christmas tree 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 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or hunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or Sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 8306;
 - (m) Pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 8504) or radio remote control apparatus (heading 85.26);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 9004);
 - (r) Decoy calls or whistles (heading 9208);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 9405); or
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (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. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals. e.g. "pet toys", (classification in their own appropriate heading).

Additional notes.

1. Playing cards, imported, are subjugated to stamp duty under terms and reservations defined in customs systems.

<u>95.01</u>	9501 00 00	WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE, TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES	1.5%
<u>95.02</u>		DOLLS REPRESENTING ONLY HUMAN BEINGS:	
		- Dolls, whether or not dressed	
9502 9000		- Parts and accessorie	1.5%
9502 9100		- - Garments and accessories therefor, footwear and headgear	1.5%
9502 9900		- - Other	1.5%
<u>95.03</u>		OTHER TOYS; REDUCED-SIZE SCALE AND SIMILAR MODELS , WORKING OR NOT; PUZZLES OF ALL KINDS:	
9503 1000		- Electric trains, including tracks, signals and other accessories therefor	1.5%
9503 2000		- Reduced-size scale model assembly kits, whether or not working models, excluding those of subheading . 950310	1.5%
9503 3000		- Other construction sets and constructional toys	1.5%
9503 4000		- Toys representing animals or non-human creatures:	1.5%
9503 4100		- - Stuffed	1.5%
9503 4900		- - Other	1.5%
9503 5000		- Toy musical instruments and apparatus	1.5%
9503 6000		- Puzzles	1.5%
9503 7000		- Other toys, put up in sets or outfits	1.5%
9503 8000		- Other toys and models, incorporating a motor	1.5%
9503 9000		- Other	1.5%
<u>95.04</u>		ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT:	
9504 1000		- Video games of a kind used with a television receiver	132%
9504 2000		- Articles and accessories for billiards	132%
9504 3000		- Other games,operated by coins banknotes (paper currency),disks or other similar articles other than bowling alley equipment	132%
		Note: Amendment of the system of 2002	
9504 4000		- Playing cards	71%
		Note: Refer to additional note 1 of this chapter	
9504 9000		- Other	132%
		Note: Subheading 9504.9010 is deleted due to article 3 para1 (A),2 of H.S because of mentioning the same text in the	
<u>95.05</u>		FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:	
9505 1000		- Articles for Christmas festivities	102%
9505 9000		- Other	102%
<u>95.06</u>		ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS:	
		- Snow-skis and other snow-ski equipment:	
9506 1100		- - Skis	14.5%
9506 1200		- - Ski-fastenings (ski-bindings)	14.5%

9506 1900	- - Other	14.5%
	- Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506 2100	- - Sailboards	14.5%
9506 2900	- - Other	14.5%
	- Golf clubs and other golf equipment:	
9506 3100	- - Clubs, complete	14.5%
9506 3200	- - Balls	14.5%
9506 3900	- - Other	14.5%
	- Articles and equipment for table-tennis	
9506 4010	- - - Table-tennis rackets	29%
9506 4090	- - - Other	14.5%
	- Tennis, badminton or similar rackets, whether or not strung:	
9506 5100	- - Lawn-tennis rackets, whether or not strung	14.5%
9506 5900	- - Other	14.5%
	- Balls, other than golf balls and table-tennis balls:	
9506 6100	- - Lawn-tennis balls	14.5%
9506 6200	- - Inflatable balls	14.5%
9506 6900	- - Other	14.5%
9506 7000	- Ice skates and roller skates, including skating boots with skates attached	29%
	- Other:	
9506 9100	- - Articles and equipment for general physical exercise, gymnastics or athletics	14.5%
9506 9900	- - Other	14.5%
<u>95.07</u>	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY 'BIRDS' (OTHER THAN THOSE OF HEADING 9208 OR 9705) AND SIMILAR HUNTING OR SHOOTING REQUISITES.	
9507 1000	- Fishing rods	7%
9507 2000	- Fish-hooks, whether or not snelled	7%
9507 3000	- Fishing reels	7%
9507 9000	- Other	7%
<u>95.08</u>	ROUNDBABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES, TRAVELLING MENAGERIES AND TRAVELLING THEATRES	
	Note: Amendment of the system of 2002	
9508 1000	- TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES	29%
	Note: Amendment of the system of 2002	
9508 9000	- Other	29%
	Note: Amendment of the system of 2002	

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1 - This Chapter does not cover:

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 9602 the expression "vegetable or mineral carving material" means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 9603 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Additional notes.

1. Reduced duty should be applied as per terms and reservations defined by customs directorate.

<u>96.01</u>	WORKED IVORY, BONE, TORTOISE-SHELL, HORN ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOLDING).		
	-	Worked ivory and articles of ivory	
9601 1010	- - -	for industrialists	35%
9601 1090	- - -	Other	71%
	-	Other	
9601 9010	- - -	for industrialists	35%
9601 9090	- - -	Other	71%
<u>96.02</u>	WORKED VEGETABLES OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULD OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING . 3503) AND ARTICLES OF UNHARDENED GELATIN.		
9602 0010	- - -	Artificial honeycombs of wax	1.7%
		Note: Refer to additional note 1 of this chapter	
9602 0020	- - -	Empty capsules for putting up medicaments	1.7%
		Note: Refer to additional note 1 of this chapter	
	- - -	Sculpting materials derived from plants and products thereof	
9602 0031	- - - -	for industrialists	7%
9602 0039	- - - -	Other	29%
	- - -	Sculpting material derived from aquamarine, amber, black amber(including metal substitutes) and products thereof	
9602 0041	- - - -	for industrialists	35%
9602 0049	- - - -	Other	71%
	- - -	Other	
9602 0091	- - - -	for industrialists	23.5%
9602 0099	- - - -	Other	47%
<u>96.03</u>	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES).		
9603 1000	-	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	29%
	-	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other	
		toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603 2100	- -	Tooth brushes, including dental-plate brushes	14.5%
9603 2900	- -	Other	14.5%
9603 3000	-	Artists/' brushes, writing brushes and similar brushes for the application of cosmetics	14.5%

9603 4000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers	14.5%
9603 5000	- Other brushes constituting parts of machines, appliances or vehicles	7%
	- Other:	
9603 9010	- - - Sweepers and broom brushes , including sweepers made of rubber or similar materials	14.5%
9603 9020	- - - Fine brushes, with mountings of ivory, mother of pearl, amber and the like, or plated or ornamented with precious metals	14.5%
	- - - mounted on raw wood whether or not manufactured simply and from animal hair or vegetable fibers	
9603 9031	- - - - mops for sweeping floors and bathroom brushes	47%
9603 9039	- - - - Other	7%
	- - - Knots and tufts for broom or brush making	
9603 9041	- - - - For use by the broom-making industry	1.7%
	Note: Refer to additional note 1 of this chapter	
9603 9049	- - - - Other	7%
9603 9050	- - - Feather dusters	29%
	- - - Other	
9603 9091	- - - - Dusters	14.5%
9603 9099	- - - - Other	29%
96.04	9604 00 00 HAND SIEVES AND HAND RIDDLES	29%
96.05	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING:	
9605 0010	- - - Of natural leather or artificial, or composition, of plastic , of fabrics or stretchable fabrics leather , or other	47%
9605 0020	- - - Sets and tools for nail care including nail files	7%
9605 0090	- - - Other	29%
96.06	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS.	
9606 1000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	14.5%
	- Buttons:	
9606 2100	- - Of plastics, not covered with textile material	14.5%
9606 2200	- - Of base metal, not covered with textile material	14.5%
	- - Other	
9606 2910	- - - Military buttons	29%
9606 2990	- - - Other	14.5%
9606 3000	- Button moulds and other parts of buttons; button blanks	14.5%
96.07	SLIDE FASTENERS AND PARTS THEREOF:	
	- Slide fasteners	
9607 1100	- - Fitted with chain scoops of base metal	7%
9607 1900	- - Other	7%

9607 2000	- Parts	7%
<u>96.08</u>	BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING . 9609.	
9608 1000	- Ball point pens	29%
9608 2000	- Felt tipped and other porous-tipped pens and markers	29%
	- Fountain pens, stylograph pens and other pens	
9608 3100	- - Indian ink drawing pens	14.5%
9608 3900	- - Other	14.5%
9608 4000	- Propelling or sliding pencils	14.5%
9608 5000	- Sets of articles from two or more of the foregoing subheadings	14.5%
9608 6000	- Refills for ball point pens, comprising the ball point and ink-reservoir	14.5%
	- Other:	
9608 9100	- - Pen nibs and nib points	7%
9608 9900	- - Other	29%
<u>96.09</u>	PENCILS (OTHER THAN PENCILS OF HEADING 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.	
	- Pencils and crayons, with leads encased in a rigid sheath	
9609 1010	- - - Pencils	47%
	- - - Other:	
9609 1091	- - - sheets of wood plates containing lead staffings(lead pipe) for writing.	29%
9609 1092	- - - crayon	29%
9609 1099	- - - Other	29%
9609 2000	- Pencil leads, black or coloured	7%
	- Other:	
9609 9010	- - - Chalks	29%
9609 9020	- - - Billiards stones thick markers pencils for carpenters charcoals and pens for writing on shanigraph glass	14.5%
9609 9090	- - - Other	29%
<u>96.10</u>	9610 00 00 SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER RO NOT FRAMED	7%
<u>9611</u>	9611 00 00 DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS.	7%
<u>96.12</u>	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.	
9612 1000	- Ribbons	7%
9612 2000	- Ink-pads	7%

<u>96.13</u>	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS		
9613 1000	- Pocket lighters, gas fuelled, non-refillable		132%
9613 2000	- Pocket lighters, gas fuelled, refillable		132%
	- Other lighters		
9613 8010	- - - Cars lighter and parts thereof		65.5%
9613 8090	- - - Other		132%
9613 9000	- Parts		132%
<u>96.14</u>	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF.		
9614 2000	- Pipes and pipe bowls		132%
9614 9000	- Other		132%
<u>96.15</u>	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.		
	- Combs, hair-slides and the like:		
9615 1100	- - Of hard rubber or plastics		47%
9615 1900	- - Other		47%
	- Other:		
9615 9010	- - - Of plastic		47%
9615 9020	- - - Of traditional jewelry		71%
9615 9030	- - - Of iron		23.5%
9615 9040	- - - Of aluminum		29%
9615 9090	- - - Other		47%
<u>9616</u>	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS.		
9616 1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor		35%
	- Powder-puffs and pads for the application of cosmetics or toilet preparations		
9616 2010	- - - Atomizers for powder and toiletries, of any material		29%
9616 2090	- - - Other		35%
<u>9617</u>	9617 00 00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	47%
<u>9618</u>	TAILORS/' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING		
9618 0010	- - - Dummies for fashion shaw (manikan) and plastic shoe moulds		7%
9618 0090	- - - Other		29%

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

NOTES

1. This Chapter does not cover:

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 49.07;
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
- (c) Pearls, natural or cultured, or precious or semi-precious stones (heading 7101 to 7103).

2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

<u>97.01</u>		PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES.	
9701 1000	-	Paintings, drawings and pastels	29%
	-	Other:	
9701 9010	- - -	Of flowers, flower buds and plant parts specified in heading 0603 and 0604	47%
9701 9020	- - -	Of plastic	71%
9701 9030	- - -	Of wood	71%
9701 9040	- - -	Of cork	29%
9701 9050	- - -	Of paper or paperboard	47%
9701 9060	- - -	Of textiles	71%
9701 9070	- - -	Of base metals	71%
9701 9090	- - -	Of other materials	71%
<u>97.02</u>	9702 00 00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	29%
<u>97.03</u>	9703 00 00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	29%
<u>97.04</u>	9704 00 00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED.	29%
		Note: Amendment of the system of 2002	
<u>97.05</u>	9705 00 00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST.	29%
<u>97.06</u>			
9706 00 00		ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS.	29%