



Customs Tariff Amendment Order 2018

His Excellency, Tom Marsters


Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this

30th

day of

May,

2018

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to sections 13(1), 18(1)(c), and 19(1) of the Customs Tariff Act 2012, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following Order—

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Schedule The Tariff

Order

- 1 Title**
This Order is the Customs Tariff Amendment Order 2018.
- 2 Commencement**
This Order comes into force on 1 June 2018.
- 3 Principal Act amended**
This Order amends the Customs Tariff Act 2012.
- 4 New Tariff substituted**
The Tariff (as set out in Schedule 1 of the principal Act) is repealed and the Tariff as set out in Schedule 1 of this Order is substituted.

**Schedule
Part I
The Tariff**

**List of Sections and Chapter Titles
Of Part I of The Standard Tariff**

SECTION I

Live Animals; Animal Products

- 1 Live animals
- 2 Meat and edible meat offals
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

SECTION II

Vegetable Products

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, maté and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lacs, gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

SECTION III

Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes

- 15 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

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- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes

SECTION V

Mineral Products

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

SECTION VI

Products of the Chemical and Allied Industries

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 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
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

SECTION VII

Plastics and Articles Thereof; Rubber and Articles Thereof

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

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)

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures thereof

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

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

SECTION X

Pulp of Wood or of Other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and Articles Thereof

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

SECTION XI

Textiles and Textile Articles

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments; strip and the like of man-made textile materials
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

SECTION XII

**Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks,
Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made
Therewith;
Artificial Flowers; Articles of Human Hair**

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

SECTION XIII

Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

SECTION XIV

Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal and Articles Thereof; Imitation Jewellery; Coin

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin

SECTION XV

Base Metals and Articles of Base Metal

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 77 *(Reserved for possible future use in the Harmonised System)*
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

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**

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- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 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

SECTION XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment

- 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
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- 88 Aircraft, spacecraft and parts thereof
- 89 Ships, boats and floating structures

SECTION XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories Thereof

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91 Clocks and watches and parts thereof
- 92 Musical instruments; parts and accessories of such articles

SECTION XIX

Arms and Ammunition; Parts and Accessories Thereof

- 93 Arms and ammunition; parts and accessories thereof

SECTION XX Miscellaneous Manufactured Articles

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95 Toys, games and sports requisites; parts and accessories thereof
- 96 Miscellaneous manufactured articles

SECTION XXI

Works of Art, Collectors Pieces, and Antiques

- 97 Works of art, collectors pieces, and antiques
- 98 Miscellaneous Cook Islands Provisions

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Schedule 3

The Tariff

This part may be sighted Part 2 Concessions and shall be deemed part of and read with the Cook Islands Customs Tariff Act 2012.

PART 2

CONCESSIONS

NOTES—

1. In accordance with section 12 of the Customs Tariff Act 2012, the Minister may from time to time, in the Minister's discretion, and in accordance with this Part, approve in respect of the entry of goods falling within any of the classes or in any of the circumstances specified in this Part, the appropriate rate of duty or exemption specified in this Part.
2. In approving, in respect of the entry of goods, the appropriate rate of duty or exemption specified, the Minister may further prescribe the purpose and the conditions under which the approval is given, the period of approval, and to whom the approval is to be given.
3. In all cases goods must be entered under the item in which they are classified in Part 1 of the Tariff.

Reference Number	Description	Normal Tariff
Motor spirit and distillate fuel for use on Aitutaki and the outer islands:		
10	Motor spirit falling under tariff heading 2710 imported or sold directly for use on the outer islands of the Cook Islands as follows—	
	(1) For use on Aitutaki Island	15c per litre
	(2) For use on other outer islands of the Cook Islands.	Free
11	Distillate fuel falling under tariff heading 2710 imported or sold directly for use on the outer islands of the Cook Islands as follows—	
	(1) For use on Aitutaki Island	5c per litre
	(2) For use on other outer islands of the Cook Islands.	Free
Articles and materials for export:		
13	Articles and materials imported into a Customs controlled area that are suited for, and are to be used in, the fabrication or packaging of goods primarily for export.	Free
14	Raw materials or semi-manufactured products imported into a Customs controlled area to be processed primarily for export.	Free
15	Articles and materials imported into a Customs controlled area to be used in the manufacture of television aerials for export.	Free
Long-line fishing boats and operational equipment/accessories:		
16	Imported long-line fishing boat licensed in the Cook Islands.	Free
17	Imported machinery, equipment and accessories including diesel for use onboard a long-line fishing boat licensed in the Cook Islands.	Free
18	Reserved.	
Approved public projects:		
19	Plant machinery, machinery, equipment and other goods imported for the purpose of constructing and establishing public projects approved by Government and financed wholly or principally by any overseas government, agency or donor.	Free
Goods for educational, scientific or cultural purposes:		
21	Goods imported by a registered institution in the Cook Islands classed in Annex B, C and D to the UNESCO Convention for education, scientific or cultural uses.	Free
22	Education materials imported by the Rarotonga campus of the University of the South Pacific for use in local or distance learning. Does not include motorcycles and motor vehicles.	Free

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Reference Number	Description	Normal Tariff
23	Education materials imported by any registered institution in the Cook Islands for adult learning.	Free
	Relief goods:	
26	Donated goods imported within one year from the date of a natural disaster and sent to an approved organisation from overseas for the relief of victims. Does not include electronic entertainment goods, televisions, stereos, ships, aircraft, motorcycles or motor vehicles.	Free
27	Goods imported by or for the Cook Islands Red Cross being donated from any persons or organisations overseas for the relief of victims of natural disasters, including goods for outer islands required for emergency standby. Does not include electronic entertainment goods, televisions, stereos, ships, aircraft, motorcycles or office goods, stationery and other supplies for use in head offices.	Free
	Lifesaving apparatus and medical supplies:	
28	Lifesaving apparatus and medical supplies imported for patients undergoing medical treatments.	Free
	Heirlooms and awards:	
30	Imported heirlooms.	Free
35	Imported trophies, prizes, flags, medals, medallions, badges and other decorations awarded or to be awarded to individuals including those donated by persons resident abroad.	Free
	Goods imported by a Church:	
	Explanatory Notes— “Church” means an organisation approved and registered with the Ministry of Justice of the Cook Islands. The Head of a Church must obtain the written approval of the Comptroller of Customs before importing goods to which this concession applies. A formal letter requesting approval is to be delivered to the Comptroller of Customs explaining the intended use of the goods, the Church district or island where the goods will be delivered and the value of the goods.	
40	Chattels, equipment and materials imported by a Church including altar wines and altar bread for church use, mass, prayers, education and meetings of the Church. Does not include food of any kind, outdoor mechanical machinery, tools, power tools, motor vehicles, motorcycles, boats or aircraft.	Free
41	Building materials, plumbing goods, electrical goods, furniture and accessories imported by a Church for the purpose of building or renovating a church, school building, church meeting house or church accommodation.	Free
	Goods imported by certain organisations:	
43	Goods donated by any charitable persons or organisations overseas that are imported by an organisation registered in the Cook Islands. The goods must be of a kind suited for use in the furtherance of the commonly accepted objectives of such registered organisations supporting government public objectives. Does not include goods made by prisoners.	Free
45	Goods imported by any registered organisations in the Cook Islands for use in approved public projects designed primarily for the benefit of a particular village, community, vaka or island.	Free
	Works of art:	
48	Works of art and other articles imported by any registered Art Association in the Cook Islands for exhibition in public places, public museums or institutions and public parks. Does not include goods that are for sale, exchange or gift.	Free
	Ships, motorcycles and motor vehicles:	
52	Ships imported into the Cook Islands.	Free

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Reference Number	Description	Normal Tariff
53	Motor cycles and motor vehicles less than ten years old imported by or for the Cook Islands Government.	Free
54	Motor cycles and motor vehicles ten years and older imported by or for the Cook Islands Government.	The rates of duty in Part 1 of the Tariff
55	Imported motor cycles and motor vehicles less than ten years old and powered by solar energy or solar battery or powered by battery charge on a standard power grid.	Free
56	Imported motor cycles and motor vehicles ten years and older and powered by solar energy or solar battery or powered by battery charge on a standard power grid.	The rates of duty in Part 1 of the Tariff
Trade containers, casks, drums and pallets:		
57	Returned empty trade containers identified as such to the satisfaction of the Comptroller of Customs.	Free
58	Casks or drums of sheet or plate iron, steel or aluminium of a kind commonly used to carry liquid or petroleum products that are empty on importation and have a carrying capacity of 180 litres or more.	Free
59	Bulk cargo containers (including LASH containers) as defined in Section 2 of the Customs Tariff Act 2012.	Free
60	Trade pallets certified and regulated under the Cook Islands Bio Security Act 2008 for re-export.	Free
Goods subject to diplomatic privileges/immunities:		
61	Goods exempted from all Customs duties by virtue of an Order in Executive Council made pursuant to the Diplomatic Privileges and Immunities Act 1968 and the New Zealand Representative Act 1980.	Free
Machinery and motor vehicles subject to order or approval:		
68	Machinery and motor vehicles less than ten years old in respect of which an exemption from or reduction in the rates of import duty has been granted by virtue of an order pursuant to the Development Investment Act 1995-96.	The rates prescribed in the relevant Development Investment Order so made.
70	Machinery and motor vehicles ten years and older in respect of which an approval is granted by the Business Trade and Investment Board.	\$2,000 each unit
Machinery and equipment for projects approved under the NZ Foreign Aid Scheme:		
78	Plant machinery, machinery, equipment and other goods, being goods imported for the purpose of constructing, establishing or completing projects approved by the New Zealand High Commission as projects approved for payment under the New Zealand Government Foreign Aid Scheme.	Free
Goods with a total value of \$100 or less:		

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Reference Number	Description	Normal Tariff
	<p>Explanatory Notes— This concession applies to goods imported into the Cook Islands on a once-off basis by post, sea or air freight. Imported goods with a total value in excess of \$100.00 will be assessed for duty on their total value. This concession does not apply to alcoholic beverages, tobacco products or any other goods that are subject to excise duty under the Excise Duties Table, nor does it apply to goods falling under items 85, 86 or 88.</p>	
80	<p>Goods with a total value of \$100.00 or less that the Comptroller is satisfied are a one-off importation—</p> <p>(i) Not exceeding \$100.00</p> <p>(ii) Exceeding \$100.00, on the total value of the goods</p>	<p>Free</p> <p>The rates of duty in Part 1 of the Tariff</p>
85	<p>Unaccompanied baggage and other effects imported by the following classes of passengers—</p> <p>85.01 Non Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live for three years or more.</p> <p>85.02 Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live permanently for three years or more.</p> <p>Explanatory notes— This concession applies to unaccompanied baggage and other effects owned and used by a passenger who is 18 years or older and meets the criteria in item 85.01 or 85.02. This concession is subject generally to the restrictions stated below as well as the individual conditions applied under items 85.01 or 85.02.</p> <p>Restrictions—</p> <p>(i) The time period allowed to import unaccompanied baggage and other effects under this provision is limited to one year from the date the passenger first arrives in the Cook Islands. Duty will be assessed on unaccompanied baggage and other effects imported after one year at the rates in Part 1 of the Tariff.</p> <p>(ii) This concession does not apply to alcoholic beverages, tobacco products or any goods subject to excise duty under the Excise Duties Table.</p> <p>(iii) The importation of arms, ammunition, parts and accessories falling under Chapter 93 in Part 1 of the Tariff as unaccompanied effects is restricted. A permit to import these items must be obtained from the Commissioner of Police prior to the arrival of these items.</p> <p>(iv) This concession includes a right hand drive motor vehicle, motor cycle, aircraft or ship limited to one unit each, but does not include a left hand drive motor vehicle. Any unit in excess of one unit will be subject to duty at the rates in Part 1 of the Tariff.</p> <p>(v) The reference to “building supplies or materials” in item 85.02 means building supplies or materials imported to build the passenger’s place of residence. Any building supplies and materials used for a different purpose will be subject to duty at the rates in Part 1 of the Tariff.</p>	
85.01	<p>Imported by a Non Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work, or to live for three years or more—</p> <p>Unaccompanied baggage, household or other effects and tools of trade owned and used by the passenger who is 18 years or older and in respect of whom the Comptroller of Customs is satisfied has arrived and has met all of the following requirements—</p>	Free

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Reference Number	Description	Normal Tariff
	<p>(i) The passenger provides proof from a recognised statutory person or authority of having been living overseas for three years or more before the date of the passenger's departure to the Cook Islands; and</p> <p>(ii) The passenger provides proof under the Cook Islands Entry, Residence and Departure Act 1971/72 of having arrived to take up work or to take up residence in the Cook Islands for at least three years; and</p> <p>(iii) The passenger provides proof of having owned and used the baggage, household or other effects and tools of trade for one year or more prior to the passenger's date of departure to the Cook Islands; and</p> <p>(iv) The passenger completes and signs the prescribed declaration declaring the baggage, household or other effects and tools of trade are for the passenger's own use and are not for business use, sale, gift, or exchange.</p> <p>If the passenger fails to satisfy the Comptroller of Customs in relation to any of the requirements stated above, duty on the baggage, household or other effects and tools of trade will be assessed at the rates in Part 1 of the Tariff.</p>	
85.02	<p>Imported by a Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work, or to live permanently for three years or more—</p> <p>Unaccompanied baggage, household or other effects, tools of trade and building supplies or materials imported by a passenger who is 18 years or older and in respect of whom the Comptroller of Customs is satisfied has met all the following requirements—</p> <p>(i) The passenger provides proof of being a Cook Islander under the Cook Islands Entry, Residence and Departure Act 1971/72; and</p> <p>(ii) The passenger provides proof from a recognised statutory person or authority of having lived overseas for three years or more prior to the passenger's arrival in the Cook Islands; and</p> <p>(iii) The passenger provides proof of having arrived to take up work, or to live permanently for three years or more; and</p> <p>(iv) The passenger provides proof of ownership of the baggage, household or other effects, tools of trade and building supplies or materials; and</p> <p>(v) The passenger completes and signs the prescribed declaration that the passenger's baggage, household or other effects, tools of trade and building supplies or materials are for the passenger's own use and are not intended for business use, sale, gift, exchange or other use; and</p> <p>(vi) The passenger, if required by the Comptroller of Customs, gives a written undertaking that if the goods are used for business, sale, gift or exchange within two years from the date of their importation, the passenger will immediately pay to the Comptroller of Customs duty on the goods at the in Part 1 of the Tariff.</p> <p>If the passenger fails to satisfy the Comptroller of Customs in relation to any of the requirements stated above, duty on the baggage, household or other effects, tools of trade and building supplies or materials will be assessed at the rates in Part 1 of the Tariff.</p>	Free
86	<p>Accompanied baggage and personal effects:</p> <p>(i) Not exceeding \$750.00 in total value.</p> <p>(ii) Exceeding \$750.00, on the value of the goods in excess of \$750.00.</p> <p>Explanatory notes— This concession applies to baggage and personal effects accompanying a passenger through Customs arrival processes. This concession does not apply to—</p> <p>(i) Alcoholic beverages, tobacco products or any goods subject to excise duty under the Excise Duties Table;</p> <p>(ii) More than one television set;</p>	<p>Free</p> <p>The rates of duty in Part 1 of the Tariff</p>

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Reference Number	Description	Normal Tariff
	(iii) More than one set of sound reproduction apparatus (comprising tape and/or record players, two speakers and one amplifiers), whether or not incorporating a radio receiver, and whether the constituent parts are imported together or separately;	
	(iv) More than one camera;	
	(v) More than one radio receiver or tape-recorder, or radio receiver/tape-recorder combination; or	
	(vi) More than one laptop computer, desk top or tower type computers.	
88	Accompanied alcoholic beverages and tobacco products	
	Explanatory notes— This concession applies to the following goods (not being goods carried on behalf of any other person or goods for sale or exchange) that are the personal property of a passenger or crew of a ship or aircraft who is 18 years or older and carries the goods through Customs arrival processes—	
	(i) Either 4.5 litres of beer or 2 litres of any other alcoholic beverage including wine, spirits or liqueur.	Free
	(ii) Either 200 cigarettes or 50 cigars or 250 milligrams of tobacco.	Free
	(iii) Quantities of alcoholic beverages or tobacco products in excess of the quantities stated above.	The rates of duty in Part 1 of the Tariff
89	Reserved	
101	Reserved	
102	Automotive diesel imported by Te Aponga Uira	Free
103	Automotive diesel or fuel imported by the Cook Islands Investment Corporation on behalf of Aitutaki Power Supply for use only by Aitutaki Power Supply.	Free

PART I THE STANDARD TARIFF

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES:

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

Chapter 1

Live Animals

NOTE:

- This Chapter covers all live animals except:
 - Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
 - Cultures of micro-organisms and other products of heading 30.02; and
 - Animals of heading 95.08.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
01.01		Live horses, asses, mules and hinnies:		
		– Horses:		
0101.21.00	No	– – Pure-bred breeding animals	Free	Free
0101.29.00	No	– – Other	Free	Free
0101.30.00	No	– Asses	Free	Free
0101.90.00	No	– Other	Free	Free
01.02		Live bovine animals:		
		– Cattle		
0102.21.00	No	– – Pure-bred breeding animals	Free	Free
0102.29.00	No	– – Other	Free	Free
		– Buffalo:		
0102.31.00	No	– – Pure-bred breeding animals	Free	Free
0102.39.00	No	– – Other	Free	Free
0102.90.00	No	– Other	Free	Free
01.03		Live bovine animals:		
0103.10.00	No	– Pure-bred breeding animals	Free	Free
		– Other		
0103.91.00	No	– – Weighing less than 50 Kg	Free	Free
0103.92.00	No	– – Weighing 50 Kg or more	Free	Free
01.04		Live sheep and goats:		
0104.10.00	No	– Sheep	Free	Free
0104.20.00	No	– Goats	Free	Free
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls:		
		– Weighing not more than 185 g:		
0105.11.00	No	– – Fowls of the species <i>Gallus domesticus</i>	Free	Free
0105.12.00	No	– – Turkeys	Free	Free
0105.13.00	No	– – Ducks	Free	Free
0105.14.00	No	– – Geese	Free	Free
0105.15.00	No	– – Guinea fowls	Free	Free
		Live poultry, that is to say, etc. –continued.		
		– Other		
0105.94.00	No	– – Fowls of the species <i>Gallus domesticus</i>	Free	Free
0105.99.00	No	– – Other	Free	Free
01.06		Other live animals:		
		– Mammals		
0106.11.00	No	– – Primates	Free	Free
0106.12		– – Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)		
0106.12.10	No	– – – Dolphins and porpoises	Free	Free
0106.12.90	No	– – – Other	Free	Free
0106.13.00	No	– – Camels and other camelids (<i>Camelidae</i>)	Free	Free
0106.14.00	No	– – Rabbits and hares	Free	Free
0106.19.00	No	– – Other	Free	Free
0106.20.00	No	– Reptiles (including snakes and turtles)	Free	Free
		– Birds		
0106.31.00	No	– – Birds of prey	Free	Free
0106.32.00	No	– – Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	Free
0106.33.00	No	– – Ostriches; emus (<i>Dromaius novaehollandiae</i>)	Free	Free
0106.39.00	No	– – Other	Free	Free
		– Insects		

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0106.41.00	No	-- Bees	Free	Free
0106.49.00	No	-- Other	Free	Free
0106.90.00	No	-- Other	Free	Free

* * *

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).

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
02.01		Meat of bovine animals, fresh or chilled:		
0201.10.00	kg	-- Carcasses and half-carcasses	Free	Free
0201.20.00	kg	-- Other cuts with bone in	Free	Free
0201.30.00	kg	-- Boneless	Free	Free
02.02		Meat of bovine animals, frozen:		
0202.10.00	kg	-- Carcasses and half-carcasses	Free	Free
0202.20.00	kg	-- Other cuts with bone in	Free	Free
0202.30.00	kg	-- Boneless	Free	Free
02.03		Meat of swine, fresh, chilled or frozen:		
		-- Fresh or chilled:		
0203.11.00	kg	-- Carcasses and half-carcasses	Free	Free
0203.12.00	kg	-- Hams, shoulders and cuts thereof, with bone in	Free	Free
0203.19		-- Other		
0203.19.10	kg	---- Pig Trotters	Free	Free
0203.19.90	kg	---- Other	Free	Free
		-- Frozen:		
0203.21.00	kg	-- Carcasses and half-carcasses	Free	Free
0203.22.00	kg	-- Hams, shoulders and cuts thereof, with bone in	Free	Free
0203.29		-- Other		
0203.29.10	kg	---- Pig Trotters	Free	Free
0203.29.90	kg	---- Other	Free	Free
02.04		Meat of sheep or goats, fresh, chilled or frozen:		
0204.10.00	kg	-- Carcasses and half-carcasses of lamb, fresh or chilled	Free	Free
		-- Other meat of sheep, fresh or chilled:		
0204.21.00	kg	-- Carcasses and half-carcasses	Free	Free
0204.22.00	kg	-- Other cuts with bone in	Free	Free
0204.23		-- Boneless		
0204.23.10	kg	---- Mutton flaps (inexpensive cut of meat from sheep)	Free	Free
0204.23.90	kg	---- Other	Free	Free
0204.30.00	kg	-- Carcasses and half-carcasses of lamb, frozen	Free	Free
		-- Other meat of sheep, frozen:		
0204.41.00	kg	-- Carcasses and half-carcasses	Free	Free

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0204.42.00	kg	-- Other cuts with bone in	Free	Free
0204.43		-- Boneless		
0204.43.10	kg	--- Mutton flaps (inexpensive cut of meat from sheep)	Free	Free
0204.43.90	kg	--- Other	Free	Free
0204.50.00	kg	-- Meat of goats	Free	Free
02.05				
0205.00.00	kg	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free	Free
.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, or hinnies, fresh, chilled or frozen: mules		
0206.10.00	kg	-- Of bovine animals, fresh or chilled	Free	Free
		-- Of bovine animals, frozen:		
0206.21.00	kg	-- Tongues	Free	Free
0206.22.00	kg	-- Livers	Free	Free
0206.29.00	kg	-- Other	Free	Free
0206.30.00	kg	-- Of swine, fresh or chilled	Free	Free
		-- Of swine, frozen:		
0206.41.00	kg	-- Livers	Free	Free
0206.49.00	kg	-- Other	Free	Free
0206.80.00	kg	-- Other, fresh or chilled	Free	Free
0206.90.00	kg	-- Other, frozen	Free	Free
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen:		
		-- Of fowls of the species <i>Gallus domesticus</i> :		
0207.11		-- Not cut in pieces, fresh or chilled		
0207.11.10	kg	--- Livers	Free	Free
0207.11.20	kg	--- Wings	Free	Free
0207.11.90	kg	--- Other	Free	Free
0207.12		-- Not cut in pieces, frozen		
0207.12.10	kg	--- Livers	Free	Free
0207.12.20	kg	--- Wings	Free	Free
0207.12.90	kg	--- Other	Free	Free
0207.13		-- Cuts and offal, fresh or chilled		
0207.13.10	kg	--- Livers	Free	Free
0207.13.20	kg	--- Wings	Free	Free
0207.13.90	kg	--- Other	Free	Free
0207.14		-- Cuts and offal, frozen:		
0207.14.10	kg	--- Livers	Free	Free
0207.14.20	kg	--- Wings	Free	Free
0207.14.90	kg	--- Other	Free	Free
		-- Of turkeys:		
0207.24.00	kg	-- Not cut in pieces, fresh or chilled	Free	Free
0207.25.00	kg	-- Not cut in pieces, frozen	Free	Free
0207.26		-- Cuts and offal, fresh or chilled		
0207.26.10	kg	--- Livers	Free	Free
0207.26.20	kg	--- Wings	Free	Free
0207.26.30	kg	--- Tails	Free	Free
0207.26.90	kg	--- Other	Free	Free
0207.27		-- Cuts and offal, frozen:		
0207.27.10	kg	--- Livers	Free	Free
0207.27.20	kg	--- Wings	Free	Free
0207.27.30	kg	--- Tails	Free	Free
0207.27.90	kg	--- Other	Free	Free
		-- Of ducks:		
0207.41.00	kg	-- Not cut in pieces, fresh or chilled	Free	Free
0207.42.00	kg	-- Not cut in pieces, frozen	Free	Free
0207.43.00	kg	-- Fatty livers, fresh or chilled	Free	Free
0207.44.00	kg	--- Other, fresh or chilled	Free	Free
0207.45		-- Other, frozen:		
0207.45.10	kg	--- Livers	Free	Free

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0207.45.90	kg	--- Other	Free	Free
		- Of geese:		
0207.51.00	kg	-- Not cut in pieces, fresh or chilled	Free	Free
0207.52.00	kg	-- Not cut in pieces, frozen	Free	Free
0207.53.00	kg	-- Fatty livers, fresh or chilled	Free	Free
0207.54.00	kg	-- Other, fresh or chilled	Free	Free
Meat and edible offal, of the poultry of heading 01.05, etc. -continued				
		- Of geese, etc. -continued		
0207.55		-- Other, frozen:		
0207.55.10	kg	--- Livers	Free	Free
0207.55.90	kg	--- Other	Free	Free
0207.60		- Of guinea fowls:		
0207.60.10	kg	-- Fatty livers, fresh or chilled	Free	Free
0207.60.20	kg	--- Livers, frozen	Free	Free
0207.60.90	kg	--- Other	Free	Free
02.08		Other meat and edible meat offal, fresh, chilled or frozen:		
0208.10.00	kg	- Of rabbits or hares	Free	Free
0208.30.00	kg	- Of primates	Free	Free
0208.40		- Of whales, dolphins and porpoises (mammals of the order of Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free
0208.40.10	kg	-- Dolphins and porpoises	Free	Free
0208.40.90	kg	-- Other	Free	Free
0208.50		- Of reptiles (including snakes and turtles)		
0208.50.10	kg	--- Of Crocodiles	Free	Free
0208.50.90	kg	--- Other	Free	Free
0208.60.00	kg	- Of camels and other camelids (<i>Camelidae</i>)	Free	Free
0208.90.00	kg	- Other	Free	Free
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked:		
0209.10.00	tne	- Of pigs	Free	Free
0209.90.00	tne	- Other	Free	Free
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
		- Meat of swine		
0210.11.00	kg	-- Hams, shoulders and cuts thereof, with bone in	Free	Free
0210.12.00	kg	-- Bellies (streaky) and cuts thereof	Free	Free
0210.19		-- Other		
0210.19.10	kg	--- Bacon	Free	Free
0210.19.90	kg	--- Other	Free	Free
0210.20		- Meat of bovine animals		
0210.20.10	kg	--- Beef, corned	Free	Free
0210.20.20	kg	--- Tongues	Free	Free
0210.20.90	kg	--- Other	Free	Free
		- Other, including edible flours and meals of meat or meat offal:		
0210.91.00	kg	-- Of primates	Free	Free
0210.92.00	kg	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	Free	Free
0210.93		-- Of reptiles (including snakes and turtles)		
0210.93.10	kg	--- Of crocodiles	Free	Free
0210.93.90	kg	--- Other	Free	Free
0210.99		-- Other:		
0210.99.10	kg	--- Shearwaters (mutton birds)	Free	Free
0210.99.20	kg	--- Wild poultry liver	Free	Free
0210.99.30	kg	--- Other	Free	Free

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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, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 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.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
03.01		Live fish:		
		-- Ornamental fish:		
0301.11.00	kg	-- Freshwater	Free	Free
0301.19.00	kg	-- Other	Free	Free
		-- Other live fish:		
0301.91.00	kg	-- 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>)	Free	Free
0301.92.00	kg	-- Eels (<i>Anguilla</i> spp.)	Free	Free
0301.93.00	kg	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.).	Free	Free
0301.94.00	kg	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	Free
0301.95.00	kg	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	Free
0301.99		-- Other		
0301.99.10	kg	---- Live Tilapia fingerlinks (<i>Oreochromis</i> spp.)	Free	Free
0301.99.20	kg	---- Live Vietnamese catfish fingerlinks (<i>Pangassius</i> spp.)	Free	Free
0301.99.30	kg	---- Other live juvenile fingerlinks	Free	Free
0301.99.90	kg	---- Other	Free	Free
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04:		
		-- Salmonidae, excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
0302.11.00	kg	-- 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>)	Free	Free
0302.13.00	kg	-- 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>)	Free	Free
0302.14.00	kg	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	Free
0302.19.00	kg	-- Other	Free	Free
		-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
0302.21.00	kg	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	Free
0302.22.00	kg	-- Plaice (<i>Pleuronectes platessa</i>)	Free	Free
0302.23.00	kg	-- Sole (<i>Solea</i> spp.)	Free	Free
		Fish, fresh or chilled, etc. --continued.		
		-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , etc. --continued.		

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0302.24.00	kg	-- Turbots (<i>Psetta maxima</i>)	Free	Free
0302.29.00	kg	-- Other	Free	Free
		-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
0302.31.00	kg	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free	Free
0302.32.00	kg	-- Yellowfin tunas (<i>Thunnus albacares</i>)	Free	Free
0302.33.00	kg	-- Skipjack or stripe-bellied bonito	Free	Free
0302.34.00	kg	-- Bigeye tunas (<i>Thunnus obesus</i>)	Free	Free
0302.35.00	kg	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	Free
0302.36.00	kg	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	Free
0302.39.00	kg	-- Other	Free	Free
		-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian Mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91, 0302.92 or 0302.99:		
0302.41.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Culpea pallasii</i>)	Free	Free
0302.42.00	kg	-- Anchovies (<i>Engraulis spp.</i>)	Free	Free
0302.43.00	kg	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	Free	Free
0302.44.00	kg	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i>	Free	Free
0302.45.00	kg	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	Free	Free
0302.46.00	kg	-- Cobia (<i>Rachycentron canadum</i>)	Free	Free
0302.47.00	kg	-- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0302.49		-- Other		
0302.49.10	kg	---- Marlin	Free	Free
0302.49.20	kg	---- Sailfish	Free	Free
0302.49.90	kg	---- Other	Free	Free
		-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.91, 0302.92 or 0302.99		
0302.51.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0302.52.00	kg	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Free	Free
0302.53.00	kg	-- Coalfish (<i>Pollachius virens</i>)	Free	Free
0302.54.00	kg	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Free	Free
0302.55.00	kg	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0302.56.00	kg	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	Free	Free
0302.59.00	kg	-- Other	Free	Free
		-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), edible fish offal of subheadings 0302.91, 0302.92 or 0302.99.		
0302.71.00	kg	-- Tilapias (<i>Oreochromis spp.</i>)	Free	Free
0302.72.00	kg	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Free	Free
0302.73.00	kg	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	Free	Free
0302.74.00	kg	-- Eels (<i>Anguilla spp.</i>)	Free	Free
0302.79.00	kg	-- Other	Free	Free
		Fish, fresh or chilled etc. —continued.		
		-- Other fish, excluding edible fish offal of subheadings 0302.91, 0302.92 or 0302.99.		
0302.81.00	kg	-- Dogfish and other sharks	Free	Free
0302.82.00	kg	-- Rays and skates (<i>Rajidae</i>)	Free	Free

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0302.83.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0302.84.00	kg	-- Seabass (<i>Dicentrarchus spp.</i>)	Free	Free
0302.85.00	kg	-- Seabream (<i>Sparidae</i>)	Free	Free
0302.89		-- Other:		
0302.89.10	kg	--- Barramundi	Free	Free
0302.89.20	kg	--- Barracuda	Free	Free
0302.89.30	kg	--- Barracouta	Free	Free
0302.89.90	kg	--- Other	Free	Free
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish		
0302.91.00	kg	--Livers, roes and milt	Free	Free
0302.92.00	kg	--Shark fins	Free	Free
0302.99.00	kg	--Other.	Free	Free
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:		
		- Salmonidae, excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.11.00	kg	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	Free	Free
0303.12.00	kg	-- Other Pacific salmon (<i>Oncorhynchus goroscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	Free	Free
0303.13.00	kg	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Free	Free
0303.14.00	kg	-- 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>)	Free	Free
0303.19.00	kg	-- Other	Free	Free
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>) eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.23.00	kg	-- Tilapias (<i>Oreochromis spp.</i>)	Free	Free
0303.24.00	kg	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Free	Free
0303.25.00	kg	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>spp.</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	Free	Free
0303.26.00	kg	-- Eels (<i>Anguilla spp.</i>)	Free	Free
0303.29.00	kg	-- Other	Free	Free
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.31.00	kg	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Free	Free
0303.32.00	kg	-- Plaice (<i>Pleuronectes platessa</i>)	Free	Free
0303.33.00	kg	-- Sole (<i>Solea spp.</i>)	Free	Free
0303.34.00	kg	-- Turbots (<i>Psetta maxima</i>)	Free	Free
0303.39.00	kg	-- Other	Free	Free
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00, or 0303.99.00:		
0303.41.00	kg	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	Free	Free
0303.42.00	kg	-- Yellowfin tunas (<i>Thunnus albacares</i>)	Free	Free
0303.43.00	kg	-- Skipjack or stripe-bellied bonito	Free	Free
		Fish, frozen, etc. -continued.		
		- Tunas (of the genus <i>Thunnus</i>), etc. -continued.		
0303.44.00	kg	-- Bigeye tunas (<i>Thunnus obesus</i>)	Free	Free
0303.45.00	kg	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	Free	Free
0303.46.00	kg	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	Free	Free
0303.49.00	kg	-- Other	Free	Free

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		— Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), Scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.51.00	kg	— Herrings (<i>Clupea Harengus</i> , <i>Clupea pallasii</i>)	Free	Free
0303.53.00	kg	— Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	Free	Free
0303.54.00	kg	— Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber</i>	Free	Free
0303.55.00	kg	— Jack and horse mackerel (<i>Trachurus spp.</i>)	Free	Free
0303.56.00	kg	— Cobia (<i>Rachycentron canadum</i>)	Free	Free
0303.57.00	kg	— Swordfish (<i>Xiphias gladius</i>)	Free	Free
0303.59.00	kg	— Other	Free	Free
		— Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheading 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.63.00	kg	— Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0303.64.00	kg	— Haddock (<i>Melanogrammus aeglefinus</i>)	Free	Free
0303.65.00	kg	— Coalfish (<i>Pollachius virens</i>)	Free	Free
0303.66.00	kg	— Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Free	Free
0303.67.00	kg	— Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0303.68.00	kg	— Blue Whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	Free	Free
0303.69.00	kg	— Other	Free	Free
		— Other fish, excluding edible fish offal of subheading 0303.91.00, 0303.92.00 or 0303.99.00:		
0303.81.00	kg	— Dogfish and other sharks	Free	Free
0303.82.00	kg	— Rays and skates (<i>Rajidae</i>)	Free	Free
0303.83.00	kg	— Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0303.84.00	kg	— Seabass (<i>Dicentrarchus spp.</i>)	Free	Free
0303.89		— Other:		
0303.89.10	kg	— Barramundi	Free	Free
0303.89.20	kg	— Barracuda	Free	Free
0303.89.30	kg	— Barracouta	Free	Free
0303.89.90	kg	— Other	Free	Free
		— Livers, roes, milt, fish, fins, heads, tails, maws and other edible fish offal:		
0303.91.00	kg	— Livers, roes and milt	Free	Free
0303.92.00	kg	— Shark fins	Free	Free
0303.99.00	kg	— Other.	Free	Free
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:		
		— Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):		
0304.31.00	kg	— Tilapias (<i>Oreochromis spp.</i>)	Free	Free
		Fish fillets and other fish meat, etc. —continued.		
		— Fresh or chilled fillets of tilapias, etc. —continued.		
0304.32.00	kg	— Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Free	Free
0304.33.00	kg	— Nile perch (<i>Lates niloticus</i>)	Free	Free
0304.39.00	kg	— Other	Free	Free
		— Fresh or chilled fillets of other fish:		

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0304.41.00	kg	-- 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>)	Free	Free
0304.42.00	kg	-- 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>)	Free	Free
0304.43.00	kg	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Free	Free
0304.44.00	kg	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Free	Free
0304.45.00	kg	-- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.46.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.47.00	kg	-- Dogfish and other sharks	Free	Free
0304.48.00	kg	-- Rays and skates (<i>Rajidae</i>).	Free	Free
0304.49.00	kg	-- Other	Free	Free
		-- Other, fresh or chilled:		
0304.51.00	kg	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>).	Free	Free
0304.52.00	kg	-- Salmonidae	Free	Free
0304.53.00	kg	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Free	Free
0304.54.00	kg	-- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.55.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.56.00	kg	-- Dogfish and sharks	Free	Free
0304.57.00	kg	-- Rays and skates (<i>Rajidae</i>)	Free	Free
0304.59.00	kg	-- Other	Free	Free
		-- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> <i>Catla catla</i> , <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):		
0304.61.00	kg	-- Tilapias (<i>Oreochromis spp.</i>)	Free	Free
0304.62.00	kg	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Free	Free
0304.63.00	kg	-- Nile Perch (<i>Lates niloticus</i>)	Free	Free
0304.69.00	kg	-- Other	Free	Free
		-- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :		
0304.71.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0304.72.00	kg	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Free	Free
0304.73.00	kg	-- Coalfish (<i>Pollachius virens</i>)	Free	Free
0304.74.00	kg	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Free	Free
0304.75.00	kg	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0304.79.00	kg	-- Other	Free	Free

Fish fillets and other fish meat, etc. —continued.

-- Frozen fillets of other fish:

0304.81.00	kg	-- 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>)	Free	Free
0304.82.00	kg	-- 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>)	Free	Free
0304.83.00	kg	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Free	Free

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0304.84.00	kg	-- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.85.00	kg	-- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.86.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	Free
0304.87.00	kg	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	Free	Free
0304.88.00	kg	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	Free	Free
0304.89.00	kg	-- Other	Free	Free
		-- Other		
0304.91.00	kg	--- Swordfish (<i>Xiphias gladius</i>)	Free	Free
0304.92.00	kg	--- Toothfish (<i>Dissostichus spp.</i>)	Free	Free
0304.93.00	kg	--- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> <i>Catla catla</i> , <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>);	Free	Free
0304.94.00	kg	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0304.95.00	kg	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	Free	Free
0304.96.00	kg	-- Dogfish and other sharks	Free	Free
0304.97.00	kg	-- Rays and skates (<i>Rajidae</i>)	Free	Free
0304.99		-- Other		
0304.99.10	kg	--- Barramundi	Free	Free
0304.99.20	kg	--- Barracuda	Free	Free
0304.99.30	kg	--- Barracouta	Free	Free
0304.99.90	kg	--- Other	Free	Free
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:		
0305.10.00	kg	-- Flours, meals and pellets of fish, fit for human consumption	Free	Free
0305.20.00	kg	-- Livers, roes and milt of fish, dried, smoked, salted or in brine	Free	Free
		-- Fish fillets, dried, salted or in brine, but not smoked:		
0305.31.00	kg	--- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceu</i> , <i>Catla catla</i> , <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Free	Free
0305.32.00	kg	--- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Free	Free
0305.39.00	kg	--- Other	Free	Free
		-- Smoked fish, including fillets, other than edible fish offal:		
0305.41.00	kg	--- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytsch a</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>)	Free	Free
0305.42.00	kg	--- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	Free
		Fish, dried, salted or in brine; smoked fish, whether or etc. --continued.		
		-- Smoked fish, including fillets, etc. --continued.		
0305.43.00	kg	--- 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>)	Free	Free
0305.44.00	kg	--- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceu</i> , <i>Catla catla</i> , <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Free	Free
0305.49		--- Other		
0305.49.10	kg	--- Sardines	Free	Free
0305.49.20	kg	--- Tunas	Free	Free

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0305.49.30	kg	--- Mackerals	Free	Free
0305.49.90	kg	--- Other	Free	Free
		- Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0305.52.00	kg	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)".	Free	Free
0305.53.00	kg	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0305.54.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)".	Free	Free
0305.59		--- Other		
0305.59.10	kg	--- Sardines	Free	Free
0305.59.20	kg	--- Tunas	Free	Free
0305.59.30	kg	--- Mackerals	Free	Free
0305.59.40	kg	--- Salmon	Free	Free
0305.59.90	kg	--- Other	Free	Free
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal		
0305.61.00	kg	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	Free
0305.62.00	kg	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	Free
0305.63.00	kg	-- Anchovies (<i>Engraulis spp.</i>)	Free	Free
0305.64.00	kg	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Free	Free
0305.69		--- Other		
0305.69.10	kg	--- Sardines	Free	Free
0305.69.20	kg	--- Tunas	Free	Free
0305.69.30	kg	--- Mackerals	Free	Free
0305.69.40	kg	--- Salmon	Free	Free
0305.69.90	kg	--- Other	Free	Free
		Fish, dried, salted or in brine; smoked fish, whether or etc. —continued.		
		- Fish fins, heads, tails, maws and other edible fish offal:		
0305.71.00	kg	-- Shark fins	Free	Free
0305.72.00	kg	-- Fish heads, tails and maws	Free	Free
0305.79.00	kg	-- Other	Free	Free
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption:		
		- Frozen:		
0306.11		-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)		
0306.11.10	kg	--- Crayfish	Free	Free
0306.11.90	kg	--- Other	Free	Free
0306.12.00	kg	-- Lobsters (<i>Homarus spp.</i>)	Free	Free
0306.14.00	kg	-- Crabs	Free	Free

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0306.15.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>)	Free	Free
0306.16.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	Free	Free
0306.17.00	kg	-- Other shrimps and prawns	Free	Free
0306.19.00	kg	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Free	Free
		-- Live, fresh or chilled:		
0306.31.00	kg	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):	Free	Free
0306.32.00	kg	-- Lobsters (<i>Homarus spp.</i>):	Free	Free
0306.33.00	kg	-- Crabs	Free	Free
0306.34.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>):	Free	Free
0306.35.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):	Free	Free
0306.36.00	kg	-- Other shrimps and prawns:	Free	Free
0306.39.00	kg	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:	Free	Free
		-- Other:		
0306.91.00	kg	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):	Free	Free
0306.92.00	kg	-- Lobsters (<i>Homarus spp.</i>):	Free	Free
0306.93.00	kg	-- Crabs	Free	Free
0306.94.00	kg	-- Norway lobsters (<i>Nephrops norvegicus</i>):	Free	Free
0306.95.00	kg	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):	Free	Free
0306.96.00	kg	-- Other shrimps and prawns:	Free	Free
0306.99.00	kg	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:	Free	Free
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption:		
		-- Oysters:		
0307.11.00	doz	-- Live, fresh or chilled	Free	Free
0307.12.00	doz	-- Frozen	Free	Free
0307.19.00	doz	-- Other	Free	Free
		-- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21.00	kg	-- Live, fresh or chilled	Free	Free
0307.22.00	kg	-- Frozen	Free	Free
0307.29.00	kg	-- Other	Free	Free
		-- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
0307.31.00	kg	-- Live, fresh or chilled	Free	Free
0307.32.00	kg	-- Frozen	Free	Free
0307.39.00	kg	-- Other	Free	Free
		Molluscs, whether in shell or not, live, fresh, chilled, etc. --continued.		
		-- Cuttle fish and squid		
0307.42.00	kg	-- Live, fresh or chilled	Free	Free
0307.43.00	kg	-- Frozen	Free	Free
0307.49.00	kg	-- Other	Free	Free
		-- Octopus (<i>Octopus spp.</i>):		
0307.51.00	kg	-- Live, fresh or chilled	Free	Free
0307.52.00	kg	-- Frozen	Free	Free
0307.59.00	kg	-- Other	Free	Free
0307.60		-- Snails, other than sea snails		
0307.60.10	kg	. . . Live, fresh or chilled	Free	Free
0307.60.20	kg	. . . Frozen	Free	Free
0307.60.90	kg	. . . Other	Free	Free
		-- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Macluridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semellidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):		
0307.71		-- Live, fresh or chilled		
0307.71.10	kg	. . . Clams	Free	Free
0307.71.90	kg	. . . Other	Free	Free
0307.72		-- Frozen		

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0307.72.10	kg	. . . Clams	Free	Free
0307.72.90	kg	. . . Other	Free	Free
0307.79		-- Other		
0307.79.10	kg	. . . Clams	Free	Free
0307.79.90	kg	. . . Other	Free	Free
		– Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):		
0307.81.00	kg	-- Live, fresh or chilled abalone (<i>Haliotis spp.</i>)	Free	Free
0307.82.00	kg	-- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>)	Free	Free
0307.83.00	kg	-- Frozen abalone (<i>Haliotis spp.</i>)	Free	Free
0307.84.00	kg	-- Frozen stromboid conchs (<i>Strombus spp.</i>)	Free	Free
0307.87.00	kg	-- Other abalone (<i>Haliotis spp.</i>)	Free	Free
0307.88.00	kg	-- Other stromboid conchs (<i>Strombus spp.</i>)	Free	Free
		– Other, including flours, meals and pellets, fit for human consumption:		
0307.91.00	kg	-- Live, fresh or chilled	Free	Free
0307.92.00	kg	-- Frozen	Free	Free
0307.99.00	kg	-- Other	Free	Free
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:		
		– Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):		
0308.11.00	kg	-- Live, fresh or chilled	Free	Free
0308.12.00	kg	-- Frozen	Free	Free
0308.19		-- Other:		
0308.19.10	kg	. . . Smoked	Free	Free
0308.19.90	kg	. . . Other	Free	Free
		– Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):		
0308.21.00	kg	-- Live, fresh or chilled	Free	Free
0308.22.00	kg	-- Frozen	Free	Free
0308.29.00	kg	-- Other	Free	Free
0308.30		– Jellyfish (<i>Rhopilema spp.</i>):		
0308.30.10	kg	. . . Live, fresh or chilled	Free	Free
0308.30.20	kg	. . . Frozen	Free	Free
0308.30.90	kg	. . . Other	Free	Free
		Aquatic invertebrates other than crustaceans, etc.-continued.		
0308.90		– Other:		
		. . . Seahorse		
0308.90.11	kg	. . . . Live, fresh or chilled	Free	Free
0308.90.13	kg	. . . . Frozen	Free	Free
0308.90.19	kg	. . . . Other	Free	Free
		. . . Other:		
0308.90.91	kg Live, fresh or chilled	Free	Free
0308.90.92	kg Frozen	Free	Free
0308.90.99	kg Other	Free	Free

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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.

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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);
- b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
- c) 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, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of subheading 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).

* * *				
Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter:		
0401.10		– Of a fat content, by weight, not exceeding 1 %:		
		– – – Packed in glass containers		
0401.10.11	1	– – – – Milk	Free	Free
0401.10.19	1	– – – – Other	Free	Free
		– – – Packed in plastic containers		
0401.10.21	1	– – – – Milk	Free	Free
0401.10.29	1	– – – – Other	Free	Free
		– – – Other packages		
0401.10.31	1	– – – – Milk	Free	Free
0401.10.39	1	– – – – Other	Free	Free
0401.20		– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %:		
		– – – Packed in glass containers		
0401.20.11	1	– – – – Milk	Free	Free
0401.20.19	1	– – – – Other	Free	Free
		Milk and cream, not concentrated nor, etc.-continued.		
		– Of a fat content, by weight, etc.-cont'd.		
		– – – Packed in plastic containers		
0401.20.21	1	– – – – Milk	Free	Free
0401.20.29	1	– – – – Other	Free	Free
		– – – Other packages		
0401.20.31	1	– – – – Milk	Free	Free
0401.20.39	1	– – – – Other	Free	Free

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0401.40		– Of a fat content, by weight, exceeding 6 % but not exceeding 10%		
		---- Packed in glass containers		
0401.40.11	1	----- Milk	Free	Free
0401.40.19	1	----- Other	Free	Free
		---- Packed in plastic containers		
0401.40.21	1	----- Milk	Free	Free
0401.40.29	1	----- Other	Free	Free
		---- Other packages		
0401.40.31	1	----- Milk	Free	Free
0401.40.39	1	----- Other	Free	Free
0401.50		– Of a fat content, by weight, exceeding 10%		
		---- Packed in glass containers		
0401.50.11	1	----- Milk	Free	Free
0401.50.19	1	----- Other	Free	Free
		---- Packed in plastic containers		
0401.50.21	1	----- Milk	Free	Free
0401.50.29	1	----- Other	Free	Free
		---- Other packages		
0401.50.31	1	----- Milk	Free	Free
0401.50.39	1	----- Other	Free	Free
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter:		
		– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %		
0402.10		-- Not containing added sugar or other sweetening matter		
		---- Packed in plastic containers		
0402.10.12	kg	----- Milk	Free	Free
0402.10.13	kg	----- Other	Free	Free
		---- Other.		
0402.10.21	kg	----- Milk	Free	Free
0402.10.29	kg	----- Other	Free	Free
		-- Containing added sugar or other sweetening matter		
		---- Packed in plastic containers		
0402.10.32	kg	----- Milk	Free	Free
0402.10.39	kg	----- Other	Free	Free
		---- Other.		
0402.10.42	kg	----- Milk	Free	Free
0402.10.49	kg	----- Other	Free	Free
		– In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:		
0402.21		-- Not containing added sugar or other sweetening matter		
		---- Packed in plastic containers		
0402.21.11	kg	----- Milk for infant use	Free	Free
0402.21.12	kg	----- Cream	Free	Free
		---- Other.		
0402.21.91	kg	----- Milk for infant use	Free	Free
0402.21.99	kg	----- Cream	Free	Free
0402.29		-- Other		
		---- Packed in plastic containers		
0402.29.11	kg	----- Milk	Free	Free
0402.29.12	kg	----- Cream	Free	Free
		Milk and cream, concentrated or containing added sugar, etc.-continued		
		– In powder, granules or other solid forms, etc.-continued.		
		-- Other, etc.-cont'd.		
		---- Other.		
0402.29.91	kg	----- Milk	Free	Free
0402.29.99	kg	----- Cream	Free	Free
		– Other:		
0402.91.00	kg	-- Not containing added sugar or other sweetening matter	Free	Free
0402.99		-- Other		
0402.99.10	kg	---- Evaporated milk	Free	Free
0402.99.20	kg	---- Condensed milk	Free	Free

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0402.99.90	kg	--- Other	Free	Free
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:		
0403.10		— Yogurt		
0403.10.10	kg	— Natural yogurt	Free	Free
0403.10.90	kg	— Other	Free	Free
0403.90.00	kg	— Other:	Free	Free
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:		
0404.10.00	kg	— Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Free	Free
0404.90.00	kg	— Other:	Free	Free
04.05		Butter and other fats and oils derived from milk; dairy spreads:		
0405.10.00	kg	— Butter	Free	Free
0405.20.00	kg	— Dairy spreads	Free	Free
0405.90		— Other		
0405.90.10	kg	— Ghee (refer 1516.20.10 for Vanaspati ghee)	Free	Free
0405.90.90	kg	— Other	Free	Free
04.06		Cheese and curd:		
0406.10.00	kg	— Fresh (unripened or uncured) cheese, including whey cheese and curd	Free	Free
0406.20.00	kg	— Grated or powdered cheese, of all kinds	Free	Free
0406.30.00	kg	— Processed cheese, not grated or powdered	Free	Free
0406.40.00	kg	— Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	Free
0406.90.00	kg	— Other cheese	Free	Free
04.07		Birds eggs, in shell, fresh, preserved or cooked:		
		— Fertilised eggs for incubation:		
0407.11.00	doz	— Of fowls of the species <i>Gallus domesticus</i>	Free	Free
0407.19.00	doz	— Other	Free	Free
		— Other fresh eggs:		
0407.21.00	kg	— Of fowls of the species <i>Gallus domesticus</i>	Free	Free
0407.29.00	kg	— Other	Free	Free
0407.90.00	kg	— Other	Free	Free
04.08		Birds eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter:		
		— Egg yolks:		
0408.11.00	kg	— Dried	Free	Free
0408.19.00	kg	— Other	Free	Free
		— Other:		
0408.91.00	kg	— Dried	Free	Free
0408.99.00	kg	— Other	Free	Free
04.09				
0409.00.00	kg	Natural honey	Free	Free
04.10				
0410.00.00	kg	Edible products of animal origin, not elsewhere specified or included	Free	Free

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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 Tariff, 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. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
05.01				
0501.00.00	.	Human hair, unworked, whether or not washed or scoured; waste of human hair	Free	Free
05.02				
		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:		
0502.10.00	kg	—Pigs', hogs' or boars' bristles and hair and waste thereof	Free	Free
0502.90.00	kg	—Other	Free	Free
05.04				
0504.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		
0504.00.10	hnk	—Fresh, chilled or frozen	Free	Free
0504.00.90	hnk	—Other	Free	Free
05.05				
		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:		
0505.10.00	kg	—Feathers of a kind used for stuffing; down	Free	Free
0505.90.00	kg	—Other	Free	Free
05.06				
		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:		
0506.10.00	.	—Ossein and bones treated with acid	Free	Free
0506.90.00	tne	—Other	Free	Free
05.07				
		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:		
0507.10.00	.	—Ivory; ivory powder and waste	Free	Free

Ivory, tortoise-shell, whalebone and whalebone hair, etc. - continued

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0507.90		—Other		
0507.90.10	kg	—Tortoiseshell	Free	Free
0507.90.90	kg	—Other	Free	Free
05.08				
0508.00		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		
0508.00.10	. .	—Coral and similar materials	Free	Free
0508.00.20	. .	—Sea fan	Free	Free
		—Shells :		
0508.00.31	. .	—Trochus shell	Free	Free
0508.00.32	. .	—Mother of pearl shell	Free	Free
0508.00.33	. .	—Green snail money	Free	Free
0508.00.34	. .	—Shell money, unworked or unprocessed	Free	Free
0508.00.39	. .	—Other shells	Free	Free
0508.00.90	. .	—Other	Free	Free
05.10				
0510.00.00	kg	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	Free	Free
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:		
0511.10.00	. .	—Bovine semen	Free	Free
		—Other:		
0511.91.00	kg	—Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free	Free
0511.99		—Other		
0511.99.10	kg	—Fish, including cuttle fish and squid for use as fish bait	Free	Free
0511.99.20	kg	—Fertile fish eggs for hatching	Free	Free
0511.99.30	kg	—Silkworm eggs	Free	Free
0511.99.90	kg	—Other	Free	Free

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SECTION II

VEGETABLE PRODUCTS

NOTE:

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

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

NOTE:

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.

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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.

* * *				
Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12:		
0601.10.00	kg	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	Free
0601.20.00	kg	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Free	Free
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn:		
0602.10.00	No	– Unrooted cuttings and slips	Free	Free
0602.20.00	No	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	Free
0602.30.00	No	– Rhododendrons and azaleas, grafted or not	Free	Free
0602.40.00	No	– Roses, grafted or not	Free	Free
0602.90.00	No	– Other	Free	Free
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
		– Fresh:		
0603.11.00	No	– – Roses	Free	Free
0603.12.00	No	– – Carnations	Free	Free
0603.13.00	No	– – Orchids	Free	Free
0603.14.00	No	– – Chrysanthemums	Free	Free
0603.15.00	No	– – Lilies (<i>Lilium spp.</i>)	Free	Free
0603.19.00	No	– – Other	Free	Free
0603.90.00	No	– Other:	Free	Free
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:		
0604.20.00	kg	– Fresh	Free	Free
0604.90.00	kg	– Other:	Free	Free
* * *				

Chapter 7

Edible vegetables and certain roots and tubers

NOTES

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word vegetables includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

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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).

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
07.01		Potatoes, fresh or chilled:		
0701.10.00	kg	– Seed	Free	Free
0701.90.00	kg	– Other	Free	Free
07.02		Tomatoes, fresh or chilled	Free	Free
0702.00.00	kg			
07.03		Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled:		
0703.10.00	tne	– Onions and shallots:	Free	Free
0703.20.00	kg	– Garlic	Free	Free
0703.90.00	kg	– Leeks and other alliacious vegetables	Free	Free
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:		
0704.10.00	kg	– Cauliflowers and headed broccoli	Free	Free
0704.20.00	kg	– Brussels sprouts	Free	Free
0704.90.00	kg	– Other	Free	Free
		– – – Leafy vegetables		
0704.90.11	kg	. . . . Taro leaves	Free	Free
0704.90.12	kg	. . . . Pele (bele, slippery cabbage, Island cabbage) leaves	Free	Free
0704.90.19	kg	. . . . Other leafy vegetables	Free	Free
0704.90.90	kg	– – – Other	Free	Free
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:		
		– Lettuce:		
0705.11.00	kg	– – Cabbage lettuce (head lettuce)		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA Free
		Lettuce (<i>Lactuca sativa</i>) and chicory, etc. - continued		
		– Lettuce, etc. - continued		
0705.19.00	kg	– – Other		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	PICTA Free
		– Chicory:		
0705.21.00	kg	– – Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	Free	Free
0705.29.00	kg	– – Other	Free	Free

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07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:		
0706.10.00	kg	– Carrots and turnips	Free	Free
0706.90.00	kg	– Other	Free	Free
07.07				
0707.00.00	kg	– Cucumbers and gherkins, fresh or chilled		
		1 st Dec – 31 st Aug	Free	Free
		1 st Sept – 30 th Nov	25%	Free
				PICTA
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled:		
0708.10.00	kg	– Peas (<i>Pisum sativum</i>)	Free	Free
0708.20.00	kg	– Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	Free	Free
0708.90.00	kg	– Other leguminous vegetables	Free	Free
07.09		Other vegetables, fresh or chilled:		
0709.20.00	kg	– Asparagus	Free	Free
0709.30.00	kg	– Aubergines (egg-plants)	Free	Free
0709.40.00	kg	– Celery other than celeriac	Free	Free
		– Mushrooms and truffles:		
0709.51.00	kg	– – Mushrooms of the genus <i>Agaricus</i>	Free	Free
0709.59.00	kg	– – Other	Free	Free
0709.60.00	kg	– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	Free	Free
0709.70.00	kg	– Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free
		– Other:		
0709.91.00	kg	– – Globe artichokes	Free	Free
0709.92.00	kg	– – Olives	Free	Free
0709.93.00	kg	– – Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	Free	Free
0709.99		– – Other		
0709.99.10	kg	– – – Betel leaves (<i>Korokua</i>)	Free	Free
0709.99.20	kg	– – – Bamboo shoots	Free	Free
0709.99.30	kg	– – – Soya bean sprouts	Free	Free
0709.99.90	kg	– – – Other	Free	Free
07.10		Vegetables (uncooked or cooked by steaming or boiling in water),		
0710.10.00	kg	– Potatoes	Free	Free
		– Leguminous vegetables, shelled or unshelled :		
0710.21.00	kg	– – Peas (<i>Pisum sativum</i>)	Free	Free
0710.22.00	kg	– – Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	Free	Free
0710.29.00	kg	– – Other	Free	Free
0710.30.00	kg	– Spinach, New Zealand spinach and orache spinach (garden spinach)	Free	Free
0710.40.00	kg	– Sweet corn	Free	Free
0710.80.00	kg	– Other vegetables	Free	Free
0710.90.00	kg	– Mixtures of vegetables	Free	Free
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:		
0711.20.00	kg	– Olives	Free	Free
0711.40.00	kg	– Cucumbers and gherkins	Free	Free
		– Mushrooms and truffles:		
0711.51.00	kg	– – Mushrooms of the genus <i>Agaricus</i>	Free	Free
0711.59.00	kg	– – Other	Free	Free
0711.90.00	kg	– Other vegetables; mixtures of vegetables	Free	Free
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
0712.20.00	kg	– Onions	Free	Free
0712.31.00	kg	– Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:	Free	Free
0712.32.00	kg	– – Wood ears (<i>Auricularia spp.</i>)	Free	Free

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0712.33.00	kg	— Jelly fungi (<i>Tremella spp.</i>)	Free	Free
0712.39.00	kg	— Other:	Free	Free
0712.90		— Other vegetables; mixtures of vegetables:		
0712.90.10	kg	— — — Corn	Free	Free
0712.90.20	kg	— — — Herbs, including mixtures	Free	Free
0712.90.90	kg	— — — Other	Free	Free
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split:		
0713.10		— Peas (<i>Pisum sativum</i>):		
0713.10.10	kg	— — — Dried leguminous vegetables, split e.g. blue peas	Free	Free
0713.10.90	kg	— — — Other	Free	Free
0713.20.00	kg	— Chickpeas (garbanzos):	Free	Free
		— Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):		
0713.31.00	kg	— — Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna</i>	Free	Free
0713.32.00	kg	— — Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	Free	Free
0713.33.00	kg	— — Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	Free	Free
0713.34.00	kg	— — Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	Free	Free
0713.35.00	kg	— — Cow peas (<i>Vigna unguiculata</i>)	Free	Free
0713.39.00	kg	— — Other	Free	Free
0713.40.00	kg	— — Lentils	Free	Free
0713.50.00	kg	— — Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i>)	Free	Free
0713.60.00	kg	— Pigeon peas (<i>Cajanus cajan</i>)	Free	Free
0713.90.00	kg	— Other	Free	Free
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:		
0714.10		— Manioc (cassava):		
		— — — Cooked and preserved by freezing, not containing added sugar		
0714.10.11	kg	. . . . Fresh or chilled	Free	Free
0714.10.12	kg	. . . . Frozen	Free	Free
0714.10.19	kg	. . . . Other	Free	Free
		— — — Other		
0714.10.91	kg	. . . . Fresh or chilled	Free	Free
0714.10.92	kg	. . . . Frozen	Free	Free
0714.10.99	kg	. . . . Other	Free	Free
0714.20		— Sweet potatoes:		
		— — — Cooked and preserved by freezing, not containing added sugar		
0714.20.11	kg	. . . . Fresh or chilled	Free	Free
0714.20.12	kg	. . . . Frozen	Free	Free
0714.20.19	kg	. . . . Other	Free	Free
		Manioc, arrowroot, salep, Jerusalem artichokes, etc. -continued		
		— Sweet potatoes, etc. -continued.		
		— — — Other		
0714.20.91	kg	. . . . Fresh or chilled	Free	Free
0714.20.92	kg	. . . . Frozen	Free	Free
0714.20.99	kg	. . . . Other	Free	Free
0714.30		— Yams (<i>Dioscorea spp.</i>):		
		— — — Cooked and preserved by freezing, not containing added sugar		
0714.30.11	kg	. . . . Fresh or chilled	Free	Free
0714.30.12	kg	. . . . Frozen	Free	Free
0714.30.19	kg	. . . . Other	Free	Free
		— — — Other		
0714.30.91	kg	. . . . Fresh or chilled	Free	Free
0714.30.92	kg	. . . . Frozen	Free	Free
0714.30.99	kg	. . . . Other	Free	Free
0714.40		— Taro (<i>Colocasia spp.</i>)		
		— — — Cooked and preserved by freezing, not containing added sugar		

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0714.40.11	kg Fresh or chilled	Free	Free
0714.40.12	kg Frozen	Free	Free
0714.40.19	kg Other	Free	Free
		---- Other		
0714.40.91	kg	. . . . Fresh or chilled	Free	Free
0714.40.92	kg	. . . . Frozen	Free	Free
0714.40.99	kg	. . . . Other	Free	Free
0714.50		– Yautia (<i>Xanthosoma spp.</i>):		
		---- Cooked and preserved by freezing, not containing added sugar		
0714.50.11	kg	. . . . Fresh or chilled	Free	Free
0714.50.12	kg	. . . . Frozen	Free	Free
0714.50.19	kg	. . . . Other	Free	Free
		---- Other		
0714.50.91	kg	. . . . Fresh or chilled	Free	Free
0714.50.92	kg	. . . . Frozen	Free	Free
0714.50.99	kg	. . . . Other	Free	Free
0714.90		– Other:		
		-- Pana		
		---- Cooked and preserved by freezing, not containing added sugar		
0714.90.11	kg	. . . . Fresh or chilled	Free	Free
0714.90.12	kg	. . . . Frozen	Free	Free
0714.90.19	kg	. . . . Other	Free	Free
		---- Other		
0714.90.21	kg	. . . . Fresh or chilled	Free	Free
0714.90.22	kg	. . . . Frozen	Free	Free
0714.90.29	kg	. . . . Other	Free	Free
		-- Other		
		---- Cooked and preserved by freezing, not containing added sugar		
0714.90.81	kg	. . . . Fresh or chilled	Free	Free
0714.90.82	kg	. . . . Frozen	Free	Free
0714.90.89	kg	. . . . Other	Free	Free
		---- Other		
0714.90.91	kg	. . . . Fresh or chilled	Free	Free
0714.90.92	kg	. . . . Frozen	Free	Free
0714.90.99	kg	. . . . Other	Free	Free
		* * *		

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

NOTES:

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

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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08.01 **Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:**

		– Coconuts:		
0801.11		-- Desiccate		
0801.11.10	kg	---- Fresh	Free	Free

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0801.11.20	kg	---- Dried	Free	Free
0801.12		-- In the inner shell (endocarp)		
0801.12.10	kg	---- Fresh	Free	Free
0801.12.20	kg	---- Dried	Free	Free
0801.19		-- Other		
0801.19.10	kg	---- Fresh	Free	Free
0801.19.20	kg	---- Dried	Free	Free
		-- Brazil nuts:		
0801.21		-- In shell		
0801.21.10	kg	---- Fresh	Free	Free
0801.21.20	kg	---- Dried	Free	Free
0801.22		-- Shelled		
0801.22.10	kg	---- Fresh	Free	Free
0801.22.20	kg	---- Dried	Free	Free
		-- Cashew nuts:		
0801.31		-- In shell		
0801.31.10	kg	---- Fresh	Free	Free
0801.31.20	kg	---- Dried	Free	Free
0801.32		-- Shelled		
0801.32.10	kg	---- Fresh	Free	Free
0801.32.20	kg	---- Dried	Free	Free
08.02		Other nuts, fresh or dried, whether or not shelled or peeled:		
		-- Almonds:		
0802.11		-- In shell		
0802.11.10	kg	---- Fresh	Free	Free
0802.11.20	kg	---- Dried	Free	Free
0802.12		-- Shelled		
0802.12.10	kg	---- Fresh	Free	Free
0802.12.20	kg	---- Dried	Free	Free
		-- Hazelnuts or filberts (<i>Corylus spp.</i>):		
0802.21		-- In shell		
0802.21.10	kg	---- Fresh	Free	Free
0802.21.20	kg	---- Dried	Free	Free
0802.22		-- Shelled		
0802.22.10	kg	---- Fresh	Free	Free
0802.22.20	kg	---- Dried	Free	Free
		Other nuts, fresh or dried, whether or not shelled or peeled, etc. continued		
		-- Walnuts:		
0802.31		-- In shell		
0802.31.10	kg	---- Fresh	Free	Free
0802.31.20	kg	---- Dried	Free	Free
0802.32		-- Shelled		
0802.32.10	kg	---- Fresh	Free	Free
0802.32.20	kg	---- Dried	Free	Free
		-- Chestnuts (<i>Castanea spp.</i>):		
0802.41		-- In Shell		
0802.41.10	kg	---- Fresh	Free	Free
0802.41.20	kg	---- Dried	Free	Free
0802.42		-- Shelled		
0802.42.10	kg	---- Fresh	Free	Free
0802.42.20	kg	---- Dried	Free	Free
		-- Pistachios:		
0802.51		-- In shell		
0802.51.10	kg	---- Fresh	Free	Free
0802.51.20	kg	---- Dried	Free	Free
0802.52		-- Shelled		
0802.52.10	kg	---- Fresh	Free	Free

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0802.52.20	kg	---- Dried	Free	Free
		– Macadamia nuts:		
0802.61		--- In shell		
0802.61.10	kg	---- Fresh	Free	Free
0802.61.20	kg	---- Dried	Free	Free
0802.62		-- Shelled		
0802.62.10	kg	---- Fresh	Free	Free
0802.62.20	kg	---- Dried	Free	Free
0802.70		– Kola nuts (<i>Cola spp.</i>)		
0802.70.10	kg	---- Fresh	Free	Free
0802.70.20	kg	---- Dried	Free	Free
0802.80		-- Areca nuts		
		---- Betel nuts		
0802.80.11	kg	. . . . Fresh	Free	Free
0802.80.12	kg	. . . . Dried	Free	Free
		---- Other		
0802.80.91	kg	. . . . Fresh	Free	Free
0802.80.92	kg	. . . . Dried	Free	Free
0802.90		– Other		
		---- Tuitui		
0802.90.11	kg	. . . . Fresh	Free	Free
0802.90.12	kg	. . . . Dried	Free	Free
		---- Other		
0802.90.91	kg	. . . . Fresh	Free	Free
0802.90.92	kg	. . . . Dried	Free	Free
08.03		Bananas, including plantains, fresh or dried:		
0803.10		– Plantain		
0803.10.10	kg	---- Fresh	Free	Free
0803.10.20	kg	---- Dried	Free	Free
0803.90		– Other		
0803.90.10	kg	---- Fresh	Free	Free
0803.90.20	kg	---- Dried	Free	Free
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:		
0804.10		– Dates		
0804.10.10	kg	---- Fresh	Free	Free
0804.10.20	kg	---- Dried	Free	Free
0804.20		– Figs		
0804.20.10	kg	---- Fresh	Free	Free
0804.20.20	kg	---- Dried	Free	Free
0804.30		– Pineapples		
0804.30.10	kg	---- Fresh	Free	Free
0804.30.20	kg	---- Dried	Free	Free
0804.40		– Avocados		
0804.40.10	kg	---- Fresh	Free	Free
0804.40.20	kg	---- Dried	Free	Free
0804.50		– Guavas, mangoes and mangosteens		
0804.50.10	kg	---- Fresh	Free	Free
0804.50.20	kg	---- Dried	Free	Free
08.05		Citrus fruit, fresh or dried:		
0805.10		– Oranges		
0805.10.10	kg	---- Fresh	Free	Free
0805.10.20	kg	---- Dried	Free	Free
		– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		
0805.21		---Mandarins (including tangerines and satsumas)		
0805.21.10	kg	---- Fresh	Free	Free

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0805.21.20	kg	--- Dried	Free	Free
0805.22		-- Clementines		
0805.22.10	kg	--- Fresh	Free	Free
0805.22.20	kg	--- Dried	Free	Free
0805.29		-- Other		
0805.29.10	kg	--- Fresh	Free	Free
0805.29.20	kg	--- Dried	Free	Free
0805.40		- Grapefruit, including pomelos		
0805.40.10	kg	--- Fresh	Free	Free
0805.40.20	kg	--- Dried	Free	Free
0805.50		- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>), <i>Citrus latifolia</i>		
0805.50.10	kg	--- Fresh	Free	Free
0805.50.20	kg	--- Dried	Free	Free
0805.90		- Other		
0805.90.10	kg	--- Fresh	Free	Free
0805.90.20	kg	--- Dried	Free	Free
08.06		Grapes, fresh or dried:		
0806.10.00	kg	- Fresh	Free	Free
0806.20.00	kg	- Dried	Free	Free
08.07		Melons (including watermelons) and pawpaws (papayas), fresh:		
		-- Melons (including watermelons):		
0807.11.00	kg	-- Watermelons	Free	Free
0807.19.00	kg	-- Other	Free	Free
0807.20.00	kg	- Pawpaws (Papayas)	Free	Free
08.08		Apples, pears and quinces, fresh:		
0808.10.00	kg	- Apples	Free	Free
0808.30.00	kg	- Pears	Free	Free
0808.40.00	kg	- Quinces	Free	Free
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:		
0809.10.00	kg	- Apricots	Free	Free
		- Cherries		
0809.21.00	kg	-- Sour Cherries (<i>Prunus cerasus</i>)	Free	Free
0809.29.00	kg	-- Other	Free	Free
0809.30.00	kg	- Peaches, including nectarines	Free	Free
0809.40.00	kg	- Plums and sloes	Free	Free
08.10		Other fruit, fresh:		
0810.10.00	kg	-- Strawberries	Free	Free
0810.20.00	kg	- Raspberries, blackberries, mulberries and loganberries	Free	Free
0810.30.00	kg	-- Black, white or red currants and gooseberries	Free	Free
0810.40.00	kg	- Cranberries, bilberries and of the genus <i>Vaccinium</i>	Free	Free
0810.50.00	kg	- Kiwifruit	Free	Free
0810.60.00	kg	- Durians	Free	Free
0810.70.00	kg	- Persimmons	Free	Free
0810.90		- Other		
0810.90.10	kg	--- Breadfruit	Free	Free
0810.90.20	kg	--- Jackfruit	Free	Free
0810.90.30	kg	--- Noni fruit (<i>Morinda citrifolia</i> L.)	Free	Free
0810.90.40	kg	--- Tamarind	Free	Free
0810.90.90	kg	--- Other	Free	Free
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:		
		- Strawberries:		
0811.10				
0811.10.10	kg	--- Containing added sugar or other sweetening matter	Free	Free
0811.10.90	kg	--- Other	Free	Free

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0811.20		– Raspberries, blackberries, mulberries, loganberries, black, white or red		
0811.20.10	kg	– – Containing added sugar or other sweetening matter	Free	Free
0811.20.90	kg	– – Other	Free	Free
0811.90		– Other:		
		– – Containing added sugar or other sweetening matter:		
0811.90.10	kg	– – – Passionfruit	Free	Free
0811.90.90	kg	– – – Other	Free	Free
		– – Other:		
0811.90.10	kg	– – – Passionfruit	Free	Free
0811.90.90	kg	– – – Other	Free	Free
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:		
0812.10.00	kg	– Cherries	Free	Free
0812.90.00	kg	– Other	Free	Free
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:		
0813.10.00	kg	– Apricots	Free	Free
0813.20.00	kg	– Prunes	Free	Free
0813.30.00	kg	– Apples	Free	Free
0813.40.00	kg	– Other fruit	Free	Free
0813.50.00	kg	– Mixtures of nuts fruits of this Chapter	Free	Free
08.14		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions:		
0814.00.10	kg	– – – Lemon peel	Free	Free
0814.00.90	kg	– – – Other	Free	Free

* * *

Chapter 9

Coffee, tea, maté and spices

NOTES:

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

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

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

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

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
		– Coffee, not roasted:		
0901.11		– – Not decaffeinated		
0901.11.10	kg	– – – Coffee cherry	Free	Free
0901.11.20	kg	– – – Green beans	Free	Free
0901.11.90	kg	– – – Other	Free	Free
0901.12.00	kg	– – Decaffeinated	Free	Free

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		– Coffee, roasted:		
0901.21.00	kg	– – Not decaffeinated	Free	Free
0901.22.00	kg	– – Decaffeinated	Free	Free
0901.90		– Other:		
0901.90.10	kg	– – – Coffee husks and skins	Free	Free
0901.90.20	kg	– – – Coffee substitutes containing coffee	Free	Free
09.02		Tea, whether or not flavoured:		
0902.10.00	kg	– Green tea (not fermented) in immediate packings of a content not exceeding 3 Kg	Free	Free
0902.20.00	kg	– Other green tea (not fermented)	Free	Free
0902.30.00	kg	– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 Kg	Free	Free
0902.40.00	kg	– Other black tea (fermented) and other partly fermented tea	Free	Free
09.03				
0903.00.00	kg	Maté	Free	Free
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>:		
		– Pepper:		
0904.11.00	kg	– – Neither crushed nor ground	Free	Free
0904.12.00	kg	– – Crushed or ground	Free	Free
		– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
0904.21.00	kg	– – Dried, neither crushed nor ground	Free	Free
0904.22.00	kg	– – Crushed or ground	Free	Free
09.05		Vanilla		
0905.10.00	kg	– Neither crushed nor ground	Free	Free
0905.20.00	kg	– Crushed or ground	Free	Free
09.06		Cinnamon and cinnamon-tree flowers:		
		– Neither crushed nor ground:		
0906.11.00	kg	– – Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	Free	Free
0906.19.00	kg	– – Other	Free	Free
0906.20.00	kg	– Crushed or ground	Free	Free
09.07		Cloves (whole fruit, cloves and stems):		
0907.10.00	kg	– Neither crushed nor ground	Free	Free
0907.20.00	kg	– Crushed or ground	Free	Free
09.08		Nutmeg, mace and cardamoms:		
		– Nutmeg:		
0908.11.00	kg	– – Neither crushed nor ground	Free	Free
0908.12.00	kg	– – Crushed or ground	Free	Free
		– Mace:		
0908.21.00	kg	– – Neither crushed nor ground	Free	Free
0908.22.00	kg	– – Crushed or ground	Free	Free
		– Cardamoms:		
0908.31.00	kg	– – Neither crushed nor ground	Free	Free
0908.32.00	kg	– – Crushed or ground	Free	Free
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:		
		– Seeds of coriander:		
0909.21.00	kg	– – Neither crushed nor ground	Free	Free
0909.22.00	kg	– – Crushed or ground	Free	Free
		– Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.31.00	kg	– – Neither crushed nor ground	Free	Free
0909.32.00	kg	– – Crushed or ground	Free	Free
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:		
		– Ginger:		

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0910.11.00	kg	-- Neither crushed nor ground	Free	Free
0910.12		-- Crushed or ground		
0910.12.10	kg	--- Ginger, preserved in brine	Free	Free
0910.12.90	kg	--- Other	Free	Free
0910.20.00	kg	-- Saffron	Free	Free
0910.30		-- Turmeric (curcuma):		
0910.30.10	kg	--- Neither crushed nor ground	Free	Free
0910.30.90	kg	--- Crushed or ground	Free	Free
		-- Other spices:		
0910.91		-- Mixtures referred to in Note 1 (b) to this Chapter:		
0910.91.10	kg	--- Neither crushed nor ground	Free	Free
0910.91.90	kg	--- Crushed or ground	Free	Free
0910.99		-- Other:		
0910.99.10	kg	--- Curry	Free	Free
0910.99.20	kg	--- Other, neither crushed nor ground	Free	Free
0910.99.90	kg	--- Other	Free	Free

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Chapter 10

Cereals

NOTES:

- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
- Heading 10.05 does not cover sweet corn (Chapter 7).

SUBHEADING NOTE:

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

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
10.01		Wheat and meslin:		
		-- Durum wheat:		
1001.11.00	kg	-- Seed	Free	Free
1001.19.00	kg	-- Other	Free	Free
		-- Other:		
1001.91.00	kg	-- Seed	Free	Free
1001.99.00	kg	-- Other	Free	Free
10.02		Rye:		
1002.10.00	kg	-- Seed	Free	Free
1002.90.00	kg	-- Other	Free	Free
10.03		Barley:		
1003.10.00	kg	-- Seed	Free	Free
1003.90.00	kg	-- Other	Free	Free
10.04		Oats:		
1004.10.00	kg	-- Seed	Free	Free
1004.90.00	kg	-- Other	Free	Free

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10.05		Maize (corn):		
1005.10.00	kg	– Seed	Free	Free
1005.90.00	kg	– Other	Free	Free
10.06		Rice:		
1006.10.00	kg	– Rice in the husk (paddy or rough)	Free	Free
1006.20.00	kg	– Husked (brown) rice	Free	Free
1006.30.00	kg	– Semi-milled or wholly milled rice, whether or not polished or glazed	Free	Free
1006.40.00	kg	– Broken rice	Free	Free
10.07		Grain sorghum:		
1007.10.00	kg	– Seed	Free	Free
1007.90.00	kg	– Other	Free	Free
10.08		Buckwheat, millet and canary seeds; other cereals:		
1008.10.00	kg	– Buckwheat	Free	Free
		– Millet:		
1008.21.00	kg	– – Seed	Free	Free
1008.29.00	kg	– – Other	Free	Free
1008.30.00	kg	– Canary seeds	Free	Free
1008.40.00	kg	– Fonio (<i>Digitaria spp.</i>)	Free	Free
1008.50.00	kg	– Quinoa (<i>Chenopodium quinoa</i>)	Free	Free
1008.60.00	kg	– Tricale	Free	Free
1008.90.00	kg	– Other cereals	Free	Free

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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 of 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.

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

3. For the purposes of heading 11.03 the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:

- 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;
- 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.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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11.01

1101.00 Wheat or meslin flour

1101.00.10	kg	---- Sharps	Free	Free
1101.00.20	kg	---- Flour	Free	Free

11.02 Cereal flours other than of wheat or meslin:

1102.20.00	kg	– Maize (corn) flour	Free	Free
1102.90		– Other:		
1102.90.10	kg	---- Rice flour	Free	Free
1102.90.90	kg	---- Other	Free	Free

11.03 Cereal groats, meal and pellets:

		– Groats and meal:		
1103.11.00	kg	-- Of wheat	Free	Free
1103.13.00	kg	-- Of maize (corn)	Free	Free
1103.19.00	kg	-- Of other cereals:	Free	Free
1103.20.00	kg	– Pellets:	Free	Free

11.04 Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground:

		– Rolled or flaked grains:		
1104.12.00	kg	-- Of oats	Free	Free
1104.19.00	kg	-- Of other cereals	Free	Free
		– Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22.00	kg	-- Of oats	Free	Free
1104.23.00	kg	-- Of maize (corn)	Free	Free
1104.29.00	kg	-- Of other cereals	Free	Free
1104.30.00	kg	– Germ of cereals, whole, rolled, flaked or ground	Free	Free

11.05 Flour, meal, powder, flakes, granules and pellets of potatoes:

1105.10.00	kg	– Flour, meal and powder	Free	Free
1105.20.00	kg	– Flakes, granules and pellets	Free	Free

11.06 Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8:

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1106.10.00	kg	– Of the dried leguminous vegetables of heading 07.13	Free	Free
1106.20.00	kg	– Of sago or of roots or tubers of heading 07.14	Free	Free
1106.30.00	kg	– Of the products of Chapter 8	Free	Free
11.07		Malt, whether or not roasted:		
1107.10.00	kg	– Not roasted	Free	Free
1107.20.00	kg	– Roasted	Free	Free
11.08		Starches; inulin:		
		– Starches:		
1108.11.00	kg	– – Wheat starch	Free	Free
1108.12.00	kg	– – Maize (corn) starch	Free	Free
1108.13.00	kg	– – Potato starch	Free	Free
1108.14.00	kg	– – Manioc (cassava) starch	Free	Free
1108.19		– – Other starches:		
1108.19.10	kg	– – – Arrowroot	Free	Free
1108.19.90	kg	– – – Other	Free	Free
1108.20.00	kg	– Inulin	Free	Free
1109.00.00	kg	Wheat gluten, whether or not dried	Free	Free

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Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

NOTES:

- Heading 12.07 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 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as seeds of a kind used for sowing.

Heading 12.09 does not, however, apply to the following even if for sowing:

- Leguminous vegetables or sweet corn (Chapter 7);
- Spices or other products of Chapter 9;
- Cereals (Chapter 10); or
- Products of headings 12.01 to 12.07 or 12.11.

- 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:

- Medicaments of Chapter 30;
- Perfumery, cosmetic or toilet preparations of Chapter 33; or
- Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

- For the purposes of heading 12.12, the term seaweeds and other algae does not include:

- Dead single-cell micro-organisms of heading 21.02;
- Cultures of micro-organisms of heading 30.02; or
- Fertilisers of heading 31.01 or 31.05.

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SUBHEADING NOTE:

- For the purposes of subheading 1205.10, the expression low erucic acid rape or colza seeds means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
12.01		Soya beans, whether or not broken:		
1201.10.00	kg	– Seed	Free	Free
1201.90.00	kg	– Other	Free	Free
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:		
1202.30.00	kg	– Seed	Free	Free
		– Other:		
1202.41.00	kg	– – In shell	Free	Free
1202.42.00	kg	– – Shelled, whether or not broken	Free	Free
12.03				
1203.00.00	kg	Copra	Free	Free
12.04				
1204.00.00	kg	Linseed, whether or not broken	Free	Free
12.05		Rape or colza seeds, whether or not broken:		
1205.10.00	kg	– Low erucic acid rape or colza seeds	Free	Free
1205.90.00	kg	– Other	Free	Free
12.06				
1206.00.00	kg	Sunflower seeds, whether or not broken	Free	Free
12.07		Other oil seeds and oleaginous fruits, whether or not broken:		
1207.10.00	kg	– Palm nuts and kernels	Free	Free
		– Cotton seeds:		
1207.21.00	kg	– – Seed	Free	Free
1207.29.00	kg	– – Other	Free	Free
1207.30.00	kg	– Castor oil seeds	Free	Free
1207.40.00	kg	– Sesamum seeds	Free	Free
1207.50.00	kg	– Mustard seeds	Free	Free
1207.60.00	kg	– Safflower (<i>Carthamus tinctorius</i>) seeds	Free	Free
1207.70.00	kg	– Melon seeds	Free	Free
		– Other:		
1207.91.00	kg	– – Poppy seeds	Free	Free
1207.99.00	kg	– – Other	Free	Free
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:		
1208.10.00	kg	– Of soya beans	Free	Free
1208.90.00	kg	– Other	Free	Free
12.09		Seeds, fruit and spores, of a kind used for sowing:		
1209.10.00	kg	– Sugar beet seeds	Free	Free
		– Seeds of forage plants:		
1209.21.00	kg	– – Lucerne (alfalfa) seeds	Free	Free
1209.22.00	kg	– – Clover (<i>Trifolium spp.</i>) seeds	Free	Free
1209.23.00	kg	– – Fescue seeds	Free	Free
1209.24.00	kg	– – Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	Free	Free
1209.25.00	kg	– – Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	Free	Free
1209.29.00	kg	– – Other	Free	Free
1209.30.00	kg	– Seeds of herbaceous plants cultivated principally for their flowers	Free	Free
		– Other		

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1209.91		-- Vegetable seeds		
1209.91.10	kg	---- Squash seeds	Free	Free
1209.91.90	kg	---- Other	Free	Free
1209.99		-- Other		
1209.99.10	kg	---- Seeds for pastures	Free	Free
1209.99.90	kg	---- Other	Free	Free
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:		
1210.10		-- Hop cones, neither ground nor powdered nor in the form of pellets		
1210.10.10	kg	--- Fresh	Free	Free
1210.10.20	kg	--- Dried	Free	Free
1210.20.00	kg	-- Hop cones, ground, powdered or in the form of pellets; lupulin:	Free	Free
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered:		
1211.20.00	kg	-- Ginseng roots	Free	Free
1211.30.00	kg	-- Coca leaf	Free	Free
1211.40.00	kg	-- Poppy straw	Free	Free
1211.50.00	kg	-- Ephedra	Free	Free
1211.90		-- Other		
		---- Kava		
1211.90.11	kg	. . . . Kava (yaqona or sakau) in dried chips form	Free	Free
1211.90.12	kg	. . . . Kava (yaqona or sakau) in powder form	Free	Free
1211.90.20	kg	---- Noni (nonu) leaf	Free	Free
1211.90.30	kg	---- Sandalwood chips and shavings	Free	Free
1211.90.40	kg	---- Barks of trees (excluding cinnamon of 0906.11.00)	Free	Free
1211.90.90	kg	---- Other	Free	Free
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:		
		-- Seaweeds and other algae:		
1212.21		-- Fit for human consumption		
1212.21.10	kg	---- Fresh or chilled	Free	Free
1212.21.90	kg	---- Other	Free	Free
1212.29		-- Other		
1212.29.10	kg	---- Fresh or chilled	Free	Free
1212.29.90	kg	---- Other	Free	Free
		-- Other:		
1212.91		-- Sugar beet		
1212.91.10	kg	---- Fresh or chilled	Free	Free
1212.91.90	kg	---- Other	Free	Free
1212.92		-- Locust beans (carob)		
1212.92.10	kg	---- Fresh or chilled	Free	Free
1212.92.90	kg	---- Other	Free	Free
1212.93		-- Sugar cane		
1212.93.10	kg	---- Fresh or chilled	Free	Free
1212.93.90	kg	---- Other	Free	Free
1212.94		-- Chicory roots		
1212.94.10	kg	---- Fresh or chilled	Free	Free
1212.94.90	kg	---- Other	Free	Free
1212.99		-- Other		
1212.99.10	kg	---- Fresh or chilled	Free	Free
1212.99.90	kg	---- Other	Free	Free
12.13				
1213.00.00	kg	Cercal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets:	Free	Free

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12.14

Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets:

1214.10.00	kg	– Lucerne (alfalfa) meal and pellets	Free	Free
1214.90.00	kg	– Other	Free	Free

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Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1. Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
1301.20.00	kg	– Gum Arabic	Free	Free
1301.90.00	kg	– Other	Free	Free
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
		– Vegetable saps and extracts:		
1302.11.00	kg	– – Opium	Free	Free
1302.12.00	kg	– – Of liquorice	Free	Free
1302.13.00	kg	– – Of hops	Free	Free
1302.14.00	kg	– – Of ephedra	Free	Free
1302.19		– – Other		
1302.19.10	kg	– – – Seaweed extract	Free	Free
1302.19.90	kg	– – – Other	Free	Free
1302.20.00	kg	– Pectic substances, pectinates and pectates	Free	Free
		– Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	kg	– – Agar-agar	Free	Free

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1302.32.00	kg	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	Free
1302.39.00	kg	-- Other	Free	Free

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Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

NOTES

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn 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 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):		
1401.10.00	..	– Bamboos	Free	Free
1401.20.00	..	– Rattans	Free	Free
1401.90		– Other		
1401.90.10	..	--- Pandanus	Free	Free
1401.90.90	..	--- Other	Free	Free
14.04		Vegetable products not elsewhere specified or included:		
1404.20.00	kg	– Cotton linters	Free	Free
1404.90.00	kg	– Other	Free	Free

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SECTION III

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

Chapter 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

NOTES:

1. This Chapter does not cover:

- (a) Pig fat or poultry fat of heading 02.09; (b) Cocoa butter, fat or oil (heading 18.04);
- (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
- (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
- (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
- (f) Factice derived from oils (heading 40.02).

2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

SUBHEADING NOTE:

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

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
15.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):		
1501.10.00	kg	— Lard	Free	Free
1501.20.00	kg	— Other pig fat	Free	Free
1501.90.00	kg	— Other	Free	Free
15.02		Fats of bovine animals, sheep or goats, other than those of heading		
1502.10		— Tallow		
1502.10.10	kg	— — — Edible tallow	Free	Free
1502.10.90	kg	— — — Other	Free	Free
1502.90.00	kg	— Other	Free	Free
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:		
1503.00				
1503.00.10	kg	— — — Edible products	Free	Free
1503.00.20	kg	— — — Oleo-oil	Free	Free
1503.00.90	kg	— — — Other	Free	Free
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
1504.10.00	kg	— Fish-liver oils and their fractions	Free	Free
1504.20.00	kg	— Fats and oils and their fractions, of fish, other than liver oils:	Free	Free
1504.30.00	kg	— Fats and oils and their fractions, of marine mammals:	Free	Free
15.05		Wool grease and fatty substances derived there from (including lanolin):		
1505.00.00	kg		Free	Free

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15.06				
1506.00		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		
1506.00.10	kg	--- Edible products	Free	Free
1506.00.90	kg	--- Other	Free	Free
15.07				
		Soya-bean oil and its fractions, whether or not refined, but not chemically modified:		
1507.10.00	ltr	– Crude oil, whether or not degummed	Free	Free
1507.90.00	ltr	– Other	Free	Free
15.08				
		Ground-nut oil and its fractions, whether or not refined, but not chemically modified:		
1508.10.00	ltr	– Crude oil	Free	Free
1508.90.00	ltr	– Other	Free	Free
15.09				
		Olive oil and its fractions, whether or not refined, but not chemically modified:		
1509.10.00	ltr	– Virgin	Free	Free
1509.90.00	ltr	– Other	Free	Free
15.10				
1510.00		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09		
1510.00.10	ltr	--- Crude oil	Free	Free
1510.00.90	ltr	--- Other	Free	Free
15.11				
		Palm oil and its fractions, whether or not refined, but not chemically modified:		
1511.10.00	ltr	– Crude oil	Free	Free
1511.90.00	ltr	– Other	Free	Free
15.12				
		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:		
1512.11.00	ltr	-- Crude oil	Free	Free
1512.19.00	ltr	-- Other	Free	Free
		– Cotton-seed oil and its fractions:		
1512.21.00	ltr	-- Crude oil, whether or not gossypol has been removed	Free	Free
1512.29.00	ltr	-- Other	Free	Free
15.13				
		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:		
		– Coconut (copra) oil and its fractions:		
1513.11.00	ltr	-- Crude oil	Free	Free
1513.19		-- Other		
1513.19.10	kg	--- Virgin	Free	Free
1513.19.90	ltr	--- Other	Free	Free
		– Palm kernel or babassu oil and fractions thereof:		
1513.21.00	ltr	-- Crude oil	Free	Free
1513.29.00	ltr	-- Other	Free	Free
15.14				
		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:		
		– Lowerucic acid rape or colza oil and its fractions:		
1514.11.00	ltr	-- Crude oil	Free	Free
1514.19.00	ltr	-- Other	Free	Free
		– Other:		
1514.91.00	ltr	-- Crude oil	Free	Free
1514.99.00	ltr	-- Other	Free	Free

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15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:		
		– Linseed oil and its fractions:		
1515.11.00	ltr	– – Crude oil	Free	Free
1515.19.00	ltr	– – Other	Free	Free
		– Maize (corn) oil and its fractions:		
1515.21.00	ltr	– – Crude oil	Free	Free
1515.29.00	ltr	– – Other	Free	Free
1515.30.00	ltr	– Castor oil and its fractions	Free	Free
1515.50		– Sesame oil and its fractions		
1515.50.10	ltr	– – Crude oil	Free	Free
1515.50.90	ltr	– – Other	Free	Free
1515.90		– Other		
1515.90.10	ltr	– – Crude oil	Free	Free
1515.90.90	ltr	– – Other	Free	Free
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re- esterified or elaidinised, whether or not refined, but not further prepared:		
1516.10.00	kg	– Animal fats and oils and their fractions	Free	Free
1516.20		– Vegetable fats and oils and their fractions:		
1516.20.10	kg	– – – Vanaspati ghee (refer 0405.90.10 for ghee)	Free	Free
1516.20.90	kg	– – – Other	Free	Free
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils of heading 15.16:		
1517.10.00	kg	– Margarine, excluding liquid margarine	Free	Free
1517.90		– Other:		
1517.90.10	kg	– – – Liquid margarine, imitation lard and shortenings	Free	Free
		– – – Other edible mixtures:	Free	Free
1517.90.91	ltr	– – – – Coconut (copra) oil	Free	Free
1517.90.99	kg	– – – – Other	Free	Free
15.18				
1518.00.00	kg	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:	Free	Free
15.20				
1520.00		Glycerol, crude; glycerol waters and glycerol lyes:		
1520.00.10	kg	– – – Glycerol (glycerine), crude	Free	Free
1520.00.20	kg	– – – Glycerol waters and glycerol lyes	Free	Free
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:		
1521.10.00	kg	– Vegetable waxes	Free	Free
1521.90		– Other:		
1521.90.10	kg	– – – Beeswax	Free	Free
1521.90.90	kg	– – – Other	Free	Free
15.22				
1522.00.00	kg	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	Free	Free

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SECTION IV

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

NOTE:

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

Chapter 16

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

NOTES:

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

SUBHEADING NOTES:

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		
1601.00.10	kg	--- Beef	Free	Free
1601.00.20	kg	--- Pork	Free	Free
1601.00.90	kg	--- Other	Free	Free
16.02		Other prepared or preserved meat, meat offal or blood:		
1602.10		— Homogenised preparations:		
		--- Preserved in cans:		
1602.10.11	kg	. . . . In combination with vegetables or other food substances; meat pastes	Free	Free
1602.10.19	kg	. . . . Other	Free	Free
1602.10.90	kg	--- Otherwise packed	Free	Free
1602.20.00	kg	— Of liver of any animal:	Free	Free
		— Of poultry of heading 01.05:		
1602.31.00	kg	— Of turkeys	Free	Free
1602.32		— Of fowls of the species <i>Gallus domesticus</i> :		
1602.32.10	kg	--- Preserved in cans:	Free	Free
1602.32.90	kg	--- Otherwise packed	Free	Free
1602.39		— Other:		
1602.39.10	kg	--- Preserved in cans:	Free	Free
1602.39.90	kg	--- Otherwise packed	Free	Free
		— Of swine:		
1602.41		— Hams and cuts thereof:		
1602.41.10	kg	--- Preserved in cans:	Free	Free
1602.41.90	kg	--- Otherwise packed	Free	Free

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Other prepared or preserved meat, meat offal, etc. —continued.

— Of swine:

— Shoulders and cuts thereof:

1602.42				
1602.42.10	kg	---- Preserved in cans:	Free	Free
1602.42.90	kg	---- Otherwise packed	Free	Free

— Other, including mixtures:

1602.49				
1602.49.10	kg	---- Preserved in cans:	Free	Free
1602.49.90	kg	---- Otherwise packed	Free	Free

— Of bovine animals:

1602.50				
1602.50.10	kg	---- Preserved in cans:	Free	Free
1602.50.90	kg	---- Otherwise packed	Free	Free

— Other, including preparations of blood of any animal:

1602.90		---- Of crocodile		
1602.90.11	kg	. . . . Preserved in cans:	Free	Free
1602.90.19	kg	. . . . Otherwise packed	Free	Free

---- Of kangaroo

1602.90.21	kg	. . . . Preserved in cans:	Free	Free
1602.90.29	kg	. . . . Otherwise packed	Free	Free

---- Meat of sheep or lamb

1602.90.31	kg	. . . . Preserved in cans:	Free	Free
1602.90.39	kg	. . . . Otherwise packed	Free	Free

---- Other

1602.90.91	kg	. . . . Preserved in cans:	Free	Free
1602.90.99	kg	. . . . Otherwise packed	Free	Free

16.03

1603.00.00	kg	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:	Free	Free
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16.04

Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:

— Fish, whole or in pieces, but not minced:

1604.11		--- Salmon		
1604.11.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.11.90	kg	---- Otherwise packed	Free	Free

--- Herrings

1604.12				
1604.12.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.12.90	kg	---- Otherwise packed	Free	Free

--- Sardines, sardinella and brisling or sprats:

1604.13				
1604.13.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.13.90	kg	---- Otherwise packed	Free	Free

--- Tunas, skipjack and bonito (Sarda spp.):

1604.14				
1604.14.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.14.90	kg	---- Otherwise packed	Free	Free

--- Mackerel:

1604.15				
1604.15.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.15.90	kg	---- Otherwise packed	Free	Free

--- Anchovies:

1604.16				
1604.16.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.16.90	kg	---- Otherwise packed	Free	Free

--- Eels:

1604.17				
1604.17.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.17.90	kg	---- Otherwise packed	Free	Free

--- Shark fins:

1604.18				
1604.18.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.18.90	kg	---- Otherwise packed	Free	Free

Prepared or preserved fish, etc. —continued.

— Fish, whole or in pieces, etc. —continued.

--- Other:

1604.19

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1604.19.10	kg	--- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.19.90	kg	--- Otherwise packed	Free	Free
1604.20		- Other prepared or preserved fish:		
1604.20.10	kg	-- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1604.20.90	kg	--- Otherwise packed	Free	Free
		- Caviar and caviar substitutes:		
1604.31.00	kg	-- Caviar	Free	Free
1604.32.00	kg	-- Caviar substitutes	Free	Free
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:		
1605.10		- Crab:		
1605.10.10	kg	-- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.10.90	kg	-- Otherwise packed	Free	Free
		- Shrimps and prawns:		
1605.21.00	kg	--- Not in airtight container	Free	Free
1605.29.00	kg	-- Other:	Free	Free
1605.30		- Lobster:		
1605.30.10	kg	-- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.30.90	kg	-- Otherwise packed	Free	Free
1605.40		- Other crustaceans:		
1605.40.10	kg	-- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.40.90	kg	-- Otherwise packed	Free	Free
		- Molluscs:		
1605.51		--- Oysters:		
1605.51.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.51.90	kg	---- Otherwise packed	Free	Free
1605.52		-- Scallops, including queen scallops:		
1605.52.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.52.90	kg	---- Otherwise packed	Free	Free
1605.54		-- Cuttle fish and squid:		
1605.54.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.54.90	kg	---- Otherwise packed	Free	Free
1605.55		--- Octopus:		
1605.55.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.55.90	kg	---- Otherwise packed	Free	Free
1605.56		-- Clams, cockles and arkshells:		
1605.56.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.56.90	kg	---- Otherwise packed	Free	Free
1605.57		-- Abalone:		
1605.57.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.57.90	kg	---- Otherwise packed	Free	Free
1605.58		--- Snails, other than sea snails:		
1605.58.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.58.90	kg	---- Otherwise packed	Free	Free
1605.59		-- Other:		
1605.59.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.59.90	kg	---- Otherwise packed	Free	Free
		- Other aquatic invertebrates:		
1605.61		-- Sea cucumbers:		
1605.61.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.61.90	kg	---- Otherwise packed	Free	Free
1605.62		-- Sea Urchins:		
1605.62.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free
1605.62.90	kg	---- Otherwise packed	Free	Free
		Crustaceans, molluscs and other aquatic, etc. —continued.		
		- Other aquatic invertebrates, etc. —continued.		
1605.63		-- Jellyfish:		
1605.63.10	kg	---- In cans, whether or not with added liquor, oil or sauce:	Free	Free

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1605.63.90	kg	--- Otherwise packed	Free	Free
1605.69		-- Other:		
1605.69.10	kg	--- Preserved in cans:	Free	Free
1605.69.90	kg	--- Otherwise packed	Free	Free

* * *

Chapter 17

Sugars and sugar confectionery

NOTE:

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

SUBHEADING NOTES:

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
17.01		Cane or beet sugar and chemically pure sucrose, in solid form:		
		— Raw sugar not containing added flavouring or colouring matter:		
1701.12.00	kg	-- Beet sugar	Free	Free
1701.13.00	kg	-- Cane sugar specified in Subheading Note 2 to this Chapter	Free	Free
1701.14.00	kg	-- Other cane sugar	Free	Free
		— Other:		
1701.19.00	kg	-- Containing added flavouring or colouring matter	Free	Free
1701.99.00	kg	-- Other	Free	Free
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
		— Lactose and lactose syrup:		
1702.11.00	kg	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Free	Free
1702.19.00	kg	-- Other	Free	Free
1702.20.00	kg	— Maple sugar and maple syrup	Free	Free
1702.30.00	kg	— Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	Free	Free
1702.40.00	kg	— Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	Free	Free
1702.50.00	kg	— Chemically pure fructose	Free	Free
1702.60.00	kg	— Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	Free	Free

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1702.90		— Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:		
1702.90.10	kg	— — — Infant food preparations	Free	Free
1702.90.20	kg	— — — Artificial honey	Free	Free
1702.90.30	kg	— — — Caramel	Free	Free
1702.90.90	kg	— — — Other	Free	Free
17.03		Molasses resulting from the extraction or refining of sugar:		
1703.10.00	kg	— Cane molasses	Free	Free
1703.90.00	kg	— Other	Free	Free
17.04		Sugar confectionery (including white chocolate), not containing cocoa:		
1704.10.00	kg	— Chewing gum, whether or not sugar-coated	Free	Free
1704.90.00	kg	— Other	Free	Free

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Chapter 18

Cocoa and cocoa preparations

NOTE:

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
18.01				
1801.00.00	kg	Cocoa beans, whole or broken, raw or roasted	Free	Free
18.02				
1802.00.00		Cocoa shells, husks, skins and other cocoa waste	Free	Free
18.03		Cocoa paste, whether or not defatted:		
1803.10.00	kg	— Not defatted	Free	Free
1803.20.00	kg	— Wholly or partly defatted	Free	Free
18.04				
1804.00.00	kg	Cocoa butter, fat and oil	Free	Free
18.05				
1805.00.00	kg	Cocoa powder, not containing added sugar or other sweetening matter	Free	Free
18.06		Chocolate and other food preparations containing cocoa:		
1806.10		— Cocoa powder, containing added sugar or other sweetening matter		
1806.10.10	kg	— — — Chocolate confectionery in blocks, slabs or bars	Free	Free
1806.10.20	kg	— — — Beverages and preparations for making beverages	Free	Free
1806.10.90	kg	— — — Other	Free	Free
1806.20.00	kg	— 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 pickings, of a content exceeding 2 Kg.	Free	Free
		— Other, in blocks, slabs or bars:		
1806.31.00	kg	— — Filled	Free	Free
1806.32.00	kg	— — Not filled	Free	Free

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1806.90		— Other		
1806.90.10	kg	---- Milo	Free	Free
1806.90.20	kg	---- Chocolate coated products: sugar confectionery containing cocoa	Free	Free
1806.90.90	kg	---- Other	Free	Free

* * *

Chapter 19

Preparations of cereals, flour, starch or milk; pastry cooks' products

NOTE:

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, 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 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereal groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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19.01 **Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not cocoa calculated on a totally defatted basis, not elsewhere specified or included:**

1901.10		— Preparations suitable for infants and young children, put up for retail sale:		
1901.10.10	kg	---- Containing cocoa	Free	Free
1901.10.90	kg	---- Other	Free	Free
1901.20		— Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
1901.20.10	kg	---- Containing cocoa	Free	Free
1901.20.90	kg	---- Other	Free	Free
1901.90		— Other:		
1901.90.10	kg	---- Preparations for making beverages and malt extracts	Free	Free
1901.90.90	kg	---- Other	Free	Free

19.02 **Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:**

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		– Uncooked pasta, not stuffed or otherwise prepared		
1902.11.00	kg	--- Containing eggs	Free	Free
1902.19.00	kg	--- Other	Free	Free
1902.20.00	kg	– Stuffed pasta, whether or not cooked or otherwise prepared	Free	Free
1902.30		– Other pasta:		
1902.30.10	kg	---- Instant noodle	Free	Free
1902.30.90	kg	---- Other	Free	Free
1902.40.00	kg	– Couscous	Free	Free
19.03				
1903.00.00	kg	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Free	Free
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains(except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:		
1904.10		– Prepared foods obtained by the swelling or roasting of cereals or cereal		
1904.10.10	kg	---- Coated with chocolate or cocoa	Free	Free
1904.10.20	kg	---- Corn chips or rice chips of alike	Free	Free
1904.10.90	kg	---- Other	Free	Free
1904.20		– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904.20.10	kg	---- Coated with chocolate or cocoa	Free	Free
1904.20.20	kg	---- Muesli	Free	Free
1904.20.90	kg	---- Other	Free	Free
1904.30.00	kg	– Bulgur wheat	Free	Free
1904.90		– Other		
1904.90.10	kg	---- Coated with chocolate	Free	Free
1904.90.90	kg	---- Other	Free	Free
19.05		Bread, pastry, cakes, biscuits and other bakers wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905.10.00	kg	– Crispbread	Free	Free
1905.20.00	kg	– Gingerbread and the like	Free	Free
		– Sweet biscuits; waffles and wafers:		
1905.31.00	kg	--- Sweet biscuits	Free	Free
1905.32		--- Waffles and wafers		
1905.32.10	kg	---- Wafers coated with chocolate	Free	Free
1905.32.90	kg	---- Other	Free	Free
1905.40.00	kg	– Rusks, toasted bread and similar toasted products	Free	Free
1905.90		– Other:		
1905.90.10	kg	---- Communion wafers; Passover bread	Free	Free
1905.90.20	kg	---- Crackers	Free	Free
1905.90.30	kg	---- Ships biscuits or cabin biscuits	Free	Free
1905.90.40	kg	---- Sweet Cakes	Free	Free
1905.90.90	kg	---- Other	Free	Free

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Chapter 20

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

NOTE:

- This Chapter does not cover:
 - Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - Bakers' wares and other products of heading 19.05; or
 - Homogenised composite food preparations of heading 21.04.
- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8), which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

SUBHEADING NOTES—

- For the purposes of Tariff item 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Tariff item 2005.10.00 takes precedence over all other subheadings or Tariff items of heading 20.05."
- For the purposes of Tariff item 2007.10.00, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of 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. Tariff item 2007.10.00 takes precedence over all other subheadings or Tariff items of heading 20.07."
- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001.10.00	kg	— Cucumbers and gherkins	Free	Free
2001.90.00	kg	— Other:	Free	Free
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002.10.00	kg	— Tomatoes, whole or in pieces	Free	Free
2002.90		— Other:		
2002.90.10	kg	— — — Juice, purée and concentrate	Free	Free
2002.90.90	kg	— — — Other	Free	Free
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:		
2003.10.00	kg	— Mushrooms of the genus <i>Agaricus</i>	Free	Free
2003.90.00	kg	— Other	Free	Free
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:		

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2004.10.00	kg	– Potatoes	Free	Free
2004.90		– Other vegetables and mixtures of vegetables:		
2004.90.10	kg	– – – Sweetcorn, vine leaves, yams (sweet potatoes), hop shoots and palm	Free	Free
2004.90.90	kg	– – – Other	Free	Free
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:		
2005.10.00	kg	– Homogenised vegetables	Free	Free
2005.20.00	kg	– Potatoes	Free	Free
2005.40.00	kg	– Peas (<i>Pisum sativum</i>)	Free	Free
		– Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
2005.51.00	kg	– – Beans, shelled	Free	Free
2005.59.00	kg	– – Other	Free	Free
2005.60.00	kg	– Asparagus	Free	Free
2005.70.00	kg	– Olives	Free	Free
2005.80.00	kg	– Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	Free	Free
		– Other vegetables and mixtures of vegetables:		
2005.91.00	kg	– – Bamboo shoots	Free	Free
2005.99.00	kg	– – Other	Free	Free
20.06				
2006.00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):		
2006.00.10	kg	– – – Ginger preserved by sugar	Free	Free
2006.00.90	kg	– – – Other	Free	Free
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:		
2007.10.00	kg	– Homogenised preparations	Free	Free
		– Other:		
2007.91.00	kg	– – Citrus fruit	Free	Free
2007.99.00	kg	– – Other	Free	Free
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
		– Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11		– – – Ground-nuts		
2008.11.10	kg	– – – Peanut butter	Free	Free
2008.11.90	kg	– – – Other	Free	Free
2008.19.00	kg	– – Other, including mixtures	Free	Free
2008.20		– Pineapples:		
2008.20.10	kg	– – – Cooked and preserved by freezing, not containing added sugar	Free	Free
2008.20.90	kg	– – – Other	Free	Free
2008.30		– Citrus fruit:		
2008.30.10	kg	– – – Cooked and preserved by freezing, not containing added sugar	Free	Free
2008.30.90	kg	– – – Other	Free	Free
2008.40.00	kg	– Pears:	Free	Free
2008.50.00	kg	– Apricots:	Free	Free
2008.60.00	kg	– Cherries:	Free	Free
2008.70.00	kg	– Peaches, including nectarines:	Free	Free
2008.80.00	kg	– Strawberries:	Free	Free
		Fruit, nuts and other edible parts of plants, etc.-continued		
		– Other, including mixtures other than those of subheading 2008.19:		
2008.91.00	kg	– – Palm hearts	Free	Free
2008.93.00	kg	– – Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>):	Free	Free
2008.97.00	kg	– – Mixtures	Free	Free
2008.99		– – Other:		
		– – – Stems and other parts of plants, except fruit		

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2008.99.11	kg	----- Cooked and preserved by freezing, not containing added sugar	Free	Free
2008.99.19	kg	----- Other	Free	Free
		----- Other, cooked and preserved by freezing, not containing added sugar:		
2008.99.22	kg	----- Guavas	Free	Free
2008.99.23	kg	----- Mangoes and mangosteens	Free	Free
2008.99.24	kg	----- Pawpaws (papayas)	Free	Free
2008.99.29	kg	----- Other	Free	Free
2008.99.90	kg	----- Other	Free	Free
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:		
2009.11		-- Frozen:		
2009.11.10	ltr	---- Containing added sugar	Free	Free
2009.11.90	ltr	---- Other	Free	Free
2009.12		-- Not frozen, of a Brix value not exceeding 20:		
		---- Containing added sugar, packaged in:		
2009.12.11	ltr	----- Glass	Free	Free
2009.12.12	ltr	----- Plastic	Free	Free
2009.12.13	ltr	----- Metal	Free	Free
2009.12.19	ltr	----- Other	Free	Free
2009.12		---- Other, packaged in:		
2009.12.91	ltr	----- Glass	Free	Free
2009.12.92	ltr	----- Plastic	Free	Free
2009.12.93	ltr	----- Metal	Free	Free
2009.12.99	ltr	----- Other	Free	Free
2009.19		-- Other:		
		---- Containing added sugar, packaged in:		
2009.19.11	ltr	----- Glass	Free	Free
2009.19.12	ltr	----- Plastic	Free	Free
2009.19.13	ltr	----- Aluminium	Free	Free
2009.19.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.19.91	ltr	----- Glass	Free	Free
2009.19.92	ltr	----- Plastic	Free	Free
2009.19.93	ltr	----- Aluminium	Free	Free
2009.19.99	ltr	----- Other	Free	Free
		-- Grapefruit (including pomelo) juice:		
2009.21		-- Of a Brix value not exceeding 20:		
		---- Containing added sugar, packaged in:		
2009.21.11	ltr	----- Glass	Free	Free
2009.21.12	ltr	----- Plastic	Free	Free
2009.21.13	ltr	----- Aluminium	Free	Free
2009.21.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.21.91	ltr	----- Glass	Free	Free
2009.21.92	ltr	----- Plastic	Free	Free
2009.21.93	ltr	----- Aluminium	Free	Free
2009.21.99	ltr	----- Other	Free	Free
		Fruit juices (including grape must) and vegetable juices, etc.-continued		
		-- Grapefruit (including pomelo) juice, etc.-continued		
2009.29		-- Other:		
		---- Containing added sugar, packaged in:		
2009.29.11	ltr	----- Glass	Free	Free
2009.29.12	ltr	----- Plastic	Free	Free
2009.29.13	ltr	----- Aluminium	Free	Free
2009.29.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.29.91	ltr	----- Glass	Free	Free
2009.29.92	ltr	----- Plastic	Free	Free
2009.29.93	ltr	----- Aluminium	Free	Free

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2009.29.99	ltr	----- Other	Free	Free
		-- Juice of any other single citrus fruit:		
2009.31		-- Of a Brix value not exceeding 20:		
		---- Lime, containing added sugar, packaged in:		
2009.31.11	ltr	---- Glass	Free	Free
2009.31.12	ltr	---- Plastic	Free	Free
2009.31.13	ltr	---- Aluminium	Free	Free
2009.31.19	ltr	---- Other	Free	Free
		---- Lime other,, packaged in:		
2009.31.21	ltr	---- Glass	Free	Free
2009.31.22	ltr	---- Plastic	Free	Free
2009.31.23	ltr	---- Aluminium	Free	Free
2009.31.29	ltr	---- Other	Free	Free
		---- Other, containing added sugar, packaged in:		
2009.31.31	ltr	---- Glass	Free	Free
2009.31.32	ltr	---- Plastic	Free	Free
2009.31.33	ltr	---- Aluminium	Free	Free
2009.31.39	ltr	---- Other	Free	Free
		---- Other, packaged in:		
2009.31.91	ltr	---- Glass	Free	Free
2009.31.92	ltr	---- Plastic	Free	Free
2009.31.93	ltr	---- Aluminium	Free	Free
2009.31.99	ltr	---- Other	Free	Free
2009.39		-- Other:		
		---- Lime, containing added sugar, packaged in:		
2009.39.11	ltr	---- Glass	Free	Free
2009.39.12	ltr	---- Plastic	Free	Free
2009.39.13	ltr	---- Aluminium	Free	Free
2009.39.19	ltr	---- Other	Free	Free
		---- Lime other,, packaged in:		
2009.39.21	ltr	---- Glass	Free	Free
2009.39.22	ltr	---- Plastic	Free	Free
2009.39.23	ltr	---- Aluminium	Free	Free
2009.39.29	ltr	---- Other	Free	Free
		---- Other, containing added sugar, packaged in:		
2009.39.31	ltr	---- Glass	Free	Free
2009.39.32	ltr	---- Plastic	Free	Free
2009.39.33	ltr	---- Aluminium	Free	Free
2009.39.39	ltr	---- Other	Free	Free
		---- Other, packaged in:		
2009.39.91	ltr	---- Glass	Free	Free
2009.39.92	ltr	---- Plastic	Free	Free
2009.39.93	ltr	---- Aluminium	Free	Free
2009.39.99	ltr	---- Other	Free	Free

Fruit juices (including grape must) and vegetable juices, etc.-continued

		-- Pineapple juice:		
2009.41		-- Of a Brix value not exceeding 20		
		---- Containing added sugar, packaged in:		
2009.41.11	ltr	---- Glass	Free	Free
2009.41.12	ltr	---- Plastic	Free	Free
2009.41.13	ltr	---- Aluminium	Free	Free
2009.41.19	ltr	---- Other	Free	Free
		---- Other, packaged in:		
2009.41.91	ltr	---- Glass	Free	Free
2009.41.92	ltr	---- Plastic	Free	Free
2009.41.93	ltr	---- Aluminium	Free	Free
2009.41.99	ltr	---- Other	Free	Free

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2009.49		--- Other		
		---- Containing added sugar, packaged in:		
2009.49.11	ltr	----- Glass	Free	Free
2009.49.12	ltr	----- Plastic	Free	Free
2009.49.13	ltr	----- Aluminium	Free	Free
2009.49.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.49.91	ltr	----- Glass	Free	Free
2009.49.92	ltr	----- Plastic	Free	Free
2009.49.93	ltr	----- Aluminium	Free	Free
2009.49.99	ltr	----- Other	Free	Free
2009.50		- Tomato juice:		
		---- Containing added sugar, packaged in:		
2009.50.11	ltr	----- Glass	Free	Free
2009.50.12	ltr	----- Plastic	Free	Free
2009.50.13	ltr	----- Aluminium	Free	Free
2009.50.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.50.91	ltr	----- Glass	Free	Free
2009.50.92	ltr	----- Plastic	Free	Free
2009.50.93	ltr	----- Aluminium	Free	Free
2009.50.99	ltr	----- Other	Free	Free
		- Grape juice (including grape must):		
2009.61		-- Of a Brix value not exceeding 30:		
		---- Containing added sugar, packaged in:		
2009.61.11	ltr	----- Glass	Free	Free
2009.61.12	ltr	----- Plastic	Free	Free
2009.61.13	ltr	----- Aluminium	Free	Free
2009.61.19	ltr	----- Other	Free	Free
		--- Other, packaged in:		
2009.61.91	ltr	----- Glass	Free	Free
2009.61.92	ltr	----- Plastic	Free	Free
2009.61.93	ltr	----- Aluminium	Free	Free
2009.61.99	ltr	----- Other	Free	Free
2009.69		-- Other:		
		---- Containing added sugar, packaged in:		
2009.69.11	ltr	----- Glass	Free	Free
2009.69.12	ltr	----- Plastic	Free	Free
2009.69.13	ltr	----- Aluminium	Free	Free
2009.69.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.69.91	ltr	----- Glass	Free	Free
2009.69.92	ltr	----- Plastic	Free	Free
2009.69.93	ltr	----- Aluminium	Free	Free
2009.69.99	ltr	----- Other	Free	Free
		Fruit juices (including grape must) and vegetable juices, etc.-continued		
		-- Apple juice:		
2009.71		-- Of a Brix value not exceeding 20:		
		---- Containing added sugar, packaged in:		
2009.71.11	ltr	----- Glass	Free	Free
2009.71.12	ltr	----- Plastic	Free	Free
2009.71.13	ltr	----- Aluminium	Free	Free
2009.71.19	ltr	----- Other	Free	Free
		---- Other, packaged in:		
2009.71.91	ltr	----- Glass	Free	Free
2009.71.92	ltr	----- Plastic	Free	Free
2009.71.93	ltr	----- Aluminium	Free	Free
2009.71.99	ltr	----- Other	Free	Free
2009.79		-- Other:		
		---- Containing added sugar, packaged in:		
2009.79.11	ltr	----- Glass	Free	Free

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2009.79.12	ltr	----- Plastic	Free	Free
2009.79.13	ltr	----- Aluminium	Free	Free
2009.79.19	ltr	----- Other	Free	Free
		----- Other, packaged in:		
2009.79.91	ltr	----- Glass	Free	Free
2009.79.92	ltr	----- Plastic	Free	Free
2009.79.93	ltr	----- Aluminium	Free	Free
2009.79.99	ltr	----- Other	Free	Free
		- Juice of any other single fruit or vegetable:		
2009.81		-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:		
		---- Containing added sugar, packaged in:		
2009.81.11	ltr	----- Glass	Free	Free
2009.81.12	ltr	----- Plastic	Free	Free
2009.81.13	ltr	----- Aluminium	Free	Free
2009.81.19	ltr	----- Other	Free	Free
		----- Other, packaged in:		
2009.81.91	ltr	----- Glass	Free	Free
2009.81.92	ltr	----- Plastic	Free	Free
2009.81.93	ltr	----- Aluminium	Free	Free
2009.81.99	ltr	----- Other	Free	Free
2009.89		-- Other:		
2009.89.10	ltr	---- Noni	Free	Free
		---- Other, containing added sugar, packaged in:		
2009.89.21	ltr	----- Glass	Free	Free
2009.89.22	ltr	----- Plastic	Free	Free
2009.89.23	ltr	----- Aluminium	Free	Free
2009.89.29	ltr	----- Other	Free	Free
2009.90		- Mixtures of juices:		
		-- Containing added sugar		
2009.90.11	ltr	----- Glass	Free	Free
2009.90.12	ltr	----- Plastic	Free	Free
2009.90.13	ltr	----- Aluminium	Free	Free
2009.90.19	ltr	----- Other	Free	Free
		-- Other		
2009.90.91	ltr	----- Glass	Free	Free
2009.90.92	ltr	----- Plastic	Free	Free
2009.90.93	ltr	----- Aluminium	Free	Free
2009.90.99	ltr	----- Other	Free	Free

* * *

Chapter 21

Miscellaneous edible preparations

NOTES—

1. This Chapter does not cover:

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (g) Prepared enzymes of heading 35.07.

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2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. 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.

* * *				
Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:		
		— Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00	kg	— — Extracts, essences and concentrates	Free	Free
2101.12		— — Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
2101.12.10	..	— — — Coffee pastes of mixtures of ground, roasted coffee, with vegetable fats and sometimes other ingredients	Free	Free
2101.12.90	kg	— — — Other	Free	Free
2101.20		— Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
2101.20.10	..	— — — Herbal, flavoured or infused tea	Free	Free
2101.20.20	..	— — — Preparations consisting of a mixture of tea, milk powder and sugar	Free	Free
2101.20.90	..	— — — Other	Free	Free
2101.30.00	kg	— Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free	Free
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:		
2102.10.00	kg	— Active yeasts	Free	Free
2102.20.00	kg	— Inactive yeasts; other single-cell micro-organisms, dead:	Free	Free
2102.30.00	kg	— Prepared baking powders	Free	Free
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103.10.00	ltr	— Soya sauce	Free	Free
2103.20.00	ltr	— Tomato ketchup and other tomato sauces	Free	Free
2103.30.00	kg	— Mustard flour and meal and prepared mustard:	Free	Free
2103.90		— Other		
2103.90.10	ltr	— — — Indian pickles	Free	Free
2103.90.90	ltr	— — — Other	Free	Free
21.04		Soups and broths and preparations therefor; homogenised composite food preparations:		
2104.10.00	..	— Soups and broths and preparations therefor:	Free	Free
2104.20.00	..	— Homogenised composite food preparations	Free	Free
21.05		Ice cream and other edible ice, whether or not containing cocoa:		
2105.00		— Containing alcohol:		
2105.00.10	ltr	— — — Containing not more than 1.15 % vol.	Free	Free
2105.00.20	ltr	— — — Containing more than 1.15 % vol., but not more than 2.5 % vol.	Free	Free
2105.00.30	l al	— — — Containing more than 2.5 % vol., but not more than 6 % vol.	Free	Free
2105.00.40	ltr	— — — Containing more than 6 % vol., but not more than 9 % vol.	Free	Free

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2105.00.50	ltr	--- Containing more than 9 % vol., but not more than 14 %	Free	Free
2105.00.60	l al	--- Containing more than 14 % vol., but not more than 23 %	Free	Free
2105.00.70	l al	--- Other	Free	Free
2105.00.90	kg	--- Other	Free	Free
21.06		Food preparations not elsewhere specified or included:		
2106.10.00	..	-- Protein concentrates and textured protein substances:	Free	Free
2106.90		-- Other		
2106.90.10	kg	--- Food preparations of flour or meal	Free	Free
2106.90.20	kg	--- Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups; mixes or bases for ice-cream other than those falling under Heading Nos.1808 and 1901	Free	Free
2106.90.30	..	--- Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages	Free	Free
2106.90.40	kg	--- Ice cream mix	Free	Free
2106.90.50	kg	--- Preparations, often put up as food supplements	Free	Free
2106.90.60	ltr	--- Coconut milk and cream	Free	Free
		--- Edible ice mixtures containing alcohol:		
2106.90.71	l al	---- Containing not more than 1.15 % vol.	Free	Free
2106.90.72	l al	---- Containing more than 1.15 % vol., but not more than 2.5 % vol.	Free	Free
2106.90.73	l al	---- Containing more than 2.5 % vol., but not more than 6 % vol.	Free	Free
2106.90.74	l al	---- Containing more than 6 % vol., but not more than 9 % vol.	Free	Free
2106.90.75	l al	---- Containing more than 9 % vol., but not more than 14 % vol.	Free	Free
2106.90.76	l al	---- Containing more than 14 % vol., but not more than 23 % vol.	Free	Free
2106.90.77	l al	---- Other	Free	Free
2106.90.80	kg	--- Cheese puffs, potato chips, and snacks alike made ready to eat	Free	Free
2106.90.90	..	--- Other	Free	Free

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Chapter 22

Beverages, spirits and vinegar

NOTES:

1. This Chapter does not cover:
 - a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - b) Sea water (heading 25.01);
 - c) Distilled or conductivity water or water of similar purity (heading 28.53);
 - d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
 - e) Medicaments of heading 30.03 or 30.04; or
 - f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.
3. For the purposes of heading 22.02, the term non-alcoholic beverages means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

SUBHEADING NOTE:

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

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COOK ISLANDS NOTE:

- Items 2204.10.11 and 2204.10.12 is to be taken to apply only to naturally carbonated wine entitled to the appellation "champagne" by virtue of being the produce of the Champagne district of France.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:		
2201.10		— Mineral waters and aerated waters:		
2201.10.10	ltr	. . . In aluminium containers	Free	Free
2201.10.20	ltr	. . . In glass containers	Free	Free
2201.10.30	ltr	. . . In plastic containers	Free	Free
2201.10.90	ltr	. . . Other	Free	Free
2201.90		— Other:		
2201.90.10	ltr	. . . In aluminium containers	Free	Free
2201.90.20	ltr	. . . In glass containers	Free	Free
2201.90.30	ltr	. . . In plastic containers	Free	Free
2201.90.90	ltr	. . . Other	Free	Free
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09:		
2202.10		— Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
		— — — In aluminium containers		PICTA
2202.10.11	kgs	. . . . Flavoured <i>per kg of sugar</i>	\$9.37	Free
		— — — In glass containers		PICTA
2202.10.19	kgs	. . . . Other <i>per kg of sugar</i>	\$9.37	Free
		— — — In plastic containers		PICTA
2202.10.21	kgs	. . . . Flavoured <i>per kg of sugar</i>	\$9.37	Free
		— — — In other containers		PICTA
2202.10.29	kgs	. . . . Other <i>per kg of sugar</i>	\$9.37	Free
		— — — In plastic containers		PICTA
2202.10.31	kgs	. . . . Flavoured <i>per kg of sugar</i>	\$9.37	Free
		— — — In other containers		PICTA
2202.10.39	kgs	. . . . Other <i>per kg of sugar</i>	\$9.37	Free
		— — — In other containers		PICTA
2202.10.91	kgs	. . . . Flavoured <i>per kg of sugar</i>	\$9.37	Free
		— — — In other containers		PICTA
2202.10.99	kgs Other <i>per kg of sugar</i>	\$9.37	Free
		— Other:		

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2202.91		-- Non-alcoholic beer:				
		--- In aluminium containers				PICTA
2202.91.11	kgs Flavoured	<i>per kg of sugar</i>	\$9.37	Free	PICTA
2202.91.19	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	PICTA
		--- In glass containers				PICTA
2202.91.21	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	PICTA
2202.91.29	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	PICTA
		--- In plastic containers				PICTA
2202.91.31	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	PICTA
2202.91.39	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	PICTA
		--- In other containers				PICTA
2202.91.91	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	PICTA
2202.91.99	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	PICTA
2202.99		-- Other				
		--- In aluminium containers				PICTA
2202.99.11	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	PICTA
2202.99.19	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	PICTA
Waters, including mineral waters and aerated etc. —continued.						
		— Other, etc. —continued				
		--- Other, etc. —continued				
		--- In glass containers				PICTA
2202.99.21	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	PICTA
2202.99.29	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	PICTA
		--- In plastic containers				PICTA
2202.99.31	kgs	. . . . Flavoured	<i>per kg of sugar</i>	\$9.37	Free	PICTA
2202.99.39	kgs	. . . . Other	<i>per kg of sugar</i>	\$9.37	Free	PICTA
		--- In other containers				PICTA
2202.99.91	kgs Flavoured	<i>per kg of sugar</i>	\$9.37	Free	PICTA
2202.99.99	kgs Other	<i>per kg of sugar</i>	\$9.37	Free	PICTA

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22.03

2203.00

Beer made from malt:

--- Containing not more than 1.15 % vol.

2203.00.11	l al Cans	<i>per l al</i>	\$29.00	\$29.00
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2203.00.19	l al Other	<i>per l al</i>	\$29.00	\$29.00
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--- Containing more than 1.15 % vol., but not more than 2.5 % vol.

2203.00.21	l al Cans	<i>per l al</i>	\$29.00	\$29.00
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2203.00.29	l al Other	<i>per l al</i>	\$29.00	\$29.00
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--- Containing more than 2.5 % vol., but not more than 4.35 % vol.

2203.00.31	l al Cans	<i>per l al</i>	\$29.00	\$29.00
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2203.00.39	l al Other	<i>per l al</i>	\$29.00	\$29.00
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--- Containing more than 4.35 % vol., but not more than 5 % vol.

2203.00.41	l al Cans	<i>per l al</i>	\$29.00	\$29.00
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2203.00.49	l al Other	<i>per l al</i>	\$29.00	\$29.00
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--- Containing more than 5 % vol.

2203.00.51	l al Cans	<i>per l al</i>	\$29.00	\$29.00
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2203.00.59	l al Other	<i>per l al</i>	\$29.00	\$29.00
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22.04

Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09:

— Sparkling wine:

--- Champagne

2204.10.11	l al Containing not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.10.12	l al Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
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--- Other:

. . . . Red

2204.10.91	l al Containing not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.10.92	l al Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
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--- White

2204.10.94	l al Containing not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.10.95	l al Containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
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Wine of fresh grapes, including fortified wines, etc.-continued.

— Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:

2204.21 --- In containers holding 2 litres or less

--- Sherry, in containers of a capacity of not more than 750 ml

2204.21.11	l al Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.21.12	l al Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
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2204.21.13	l al Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
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--- Sherry, in other containers

2204.21.21	l al Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.21.22	l al Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
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2204.21.23	l al Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
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--- Port, in containers of a capacity of not more than 750 ml

2204.21.31	l al Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.21.32	l al Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
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2204.21.33	l al Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
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--- Port, in other containers

2204.21.41	l al Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.21.42	l al Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
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2204.21.43	l al Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
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--- Wine in containers of a capacity of not more than 750 ml

2204.21.51	l al White, containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.21.52	l al White, containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.21.53	l al Red, containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.21.54	l al Red, containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
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--- Wine, in other containers

2204.21.61	l al White, containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.21.62	l al White, containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
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2204.21.63	1 al Red, containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.64	1 al Red, containing more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
		--- Other, in containers of a capacity of not more than 750 ml			
2204.21.71	1 al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.72	1 al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.73	1 al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		--- Other, in other containers			
2204.21.81	1 al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2204.21.82	1 al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.21.83	1 al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
2204.22		--- In containers holding more than 2 litres but not more than 10 litres.			
		--- Containing not more than 14 % vol., fortified by the addition of spirits or any substance containing spirit.			
2204.22.11	1 al	. . . . Sherry	<i>per l al</i>	\$29.00	\$29.00
2204.22.12	1 al	. . . . Port	<i>per l al</i>	\$29.00	\$29.00
2204.22.19	1 al	. . . . Other Kinds	<i>per l al</i>	\$29.00	\$29.00
		--- Containing more than 14 % vol., but not more than 23% fortified by the addition of spirits or any substance containing spirit			
2204.22.21	1 al	. . . . Sherry	<i>per l al</i>	\$29.00	\$29.00
2204.22.22	1 al	. . . . Port	<i>per l al</i>	\$29.00	\$29.00
2204.22.29	1 al	. . . . Other Kinds	<i>per l al</i>	\$29.00	\$29.00
		--- Containing more than 23% fortified by the addition of spirits or any substance containing spirit			
2204.22.31	1 al	. . . . Sherry	<i>per l al</i>	\$42.65	\$42.65
2204.22.32	1 al	. . . . Port	<i>per l al</i>	\$42.65	\$42.65
2204.22.39	1 al	. . . . Other Kinds	<i>per l al</i>	\$42.65	\$42.65
		--- Other wine, containing not more than 14 % v/al.			
2204.22.41	1 al	. . . . White:	<i>per l al</i>	\$29.00	\$29.00
2204.22.42	1 al	. . . . Red	<i>per l al</i>	\$29.00	\$29.00
Wine of fresh grapes, including fortified wines, etc.-continued.					
		--- Other wine; grape must with fermentation, etc.-cont'd.			
		--- In containers holding more than 2 litres, etc.-cont'd.			
		--- Other wine, containing more than 14 % vol.			
2204.22.51	1 al	. . . . White:	<i>per l al</i>	\$29.00	\$29.00
2204.22.52	1 al	. . . . Red	<i>per l al</i>	\$29.00	\$29.00
2204.29		--- Other:			
		--- Fortified by the addition of spirits or any substance containing spirit, containing not more than 14 % vol.			
2204.29.11	1 al	. . . . Sherry	<i>per l al</i>	\$29.00	\$29.00
2204.29.12	1 al	. . . . Port	<i>per l al</i>	\$29.00	\$29.00
2204.29.19	1 al	. . . . Other Kinds	<i>per l al</i>	\$29.00	\$29.00
		--- Fortified by the addition of spirits or any substance containing spirit, containing more than 14 % vol, but not more than 23% vol.			
2204.29.21	1 al	. . . . Sherry	<i>per l al</i>	\$29.00	\$29.00
2204.29.22	1 al	. . . . Port	<i>per l al</i>	\$29.00	\$29.00
2204.29.29	1 al	. . . . Other Kinds	<i>per l al</i>	\$29.00	\$29.00
		--- Fortified by the addition of spirits or any substance containing spirit, containing more than 23% vol.			
2204.29.31	1 al	. . . . Sherry	<i>per l al</i>	\$42.65	\$42.65
2204.29.32	1 al	. . . . Port	<i>per l al</i>	\$42.65	\$42.65
2204.29.39	1 al	. . . . Other Kinds	<i>per l al</i>	\$42.65	\$42.65
		--- Other, containing not more than 14 % vol.			
2204.29.41	1 al	. . . . White:	<i>per l al</i>	\$29.00	\$29.00
2204.29.42	1 al	. . . . Red	<i>per l al</i>	\$29.00	\$29.00
		--- Other, containing more than 14 % vol.			
2204.29.51	1 al White:	<i>per l al</i>	\$29.00	\$29.00
2204.29.52	1 al Red	<i>per l al</i>	\$29.00	\$29.00
2204.30		--- Other grape must			

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2204.30.10	l al	--- Containing not more than 14% vol.	<i>per l al</i>	\$29.00	\$29.00
2204.30.20	l al	--- Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2204.30.30	l al	--- Containing more than 23% vol	<i>per l al</i>	\$42.65	\$42.65

22.05 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:

2205.10		- In containers holding 2 litres or less:			
		-- Vermouth			
		--- Containing fortified by the addition of spirits or any substance containing spirit			
2205.10.11	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2205.10.12	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.10.13	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		--- Other			
2205.10.21	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2205.10.22	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.10.23	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		-- Other			
		--- Other, containing fortified by the addition of spirits or any substance containing spirit			
2205.10.31	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2205.10.32	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.10.33	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		--- Other			
2205.10.41	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2205.10.42	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.10.43	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65

Vermouth and other wine of fresh grapes, etc.-continued

2205.90		- Other:			
		-- Vermouth			
		--- Containing fortified by the addition of spirits or any substance containing spirit			
2205.90.11	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.12	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.90.13	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		--- Other			
2205.90.21	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.22	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.90.23	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		-- Other			
		--- Containing fortified by the addition of spirits or any substance containing spirit			
2205.90.31	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.32	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.90.33	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65
		--- Other			
2205.90.41	l al	. . . . Containing not more than 14%vol.	<i>per l al</i>	\$29.00	\$29.00
2205.90.42	l al	. . . . Containing more than 14% vol., but not more than 23% vol	<i>per l al</i>	\$29.00	\$29.00
2205.90.43	l al	. . . . Containing more than 23%vol.	<i>per l al</i>	\$42.65	\$42.65

22.06

2206.00 Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:

		--- Ginger beer and herb beer			
2206.00.11	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00	\$29.00
2206.00.12	l al	. . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00	\$29.00
2206.00.19	l al	. . . . Other	<i>per l al</i>	\$42.65	\$42.65
		--- Other fermented beverages, sparkling			
2206.00.21	l al	. . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00	\$29.00
2206.00.22	l al Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00	\$29.00
2206.00.29	l al Other	<i>per l al</i>	\$42.65	\$42.65

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		--- Other fermented beverages, still			
2206.00.31	1 al Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00	\$29.00
2206.00.32	1 al	. . . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00	\$29.00
2206.00.39	1 al	. . . . . Other	<i>per l al</i>	\$42.65	\$42.65
		--- Other			
2206.00.91	1 al	. . . . . Containing not more than 14 % vol.:	<i>per l al</i>	\$29.00	\$29.00
2206.00.92	1 al	. . . . . Containing more than 14 % vol., but not more than 23 % vol.	<i>per l al</i>	\$29.00	\$29.00
2206.00.99	1 al	. . . . . Other	<i>per l al</i>	\$42.65	\$42.65
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:			
2207.10.00	1 al	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher:	<i>per l al</i>	\$51.23	\$51.23
2207.20.00	1 al	- Ethyl alcohol and other spirits, denatured, of any strength:	<i>per l al</i>	\$51.23	\$51.23
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages:			
2208.20		- Spirits obtained by distilling grape wine or grape marc:			
		--- Brandy			
		---- Not exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.13	1 al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.20.14	1 al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.20.15	1 al	----- In other containers	<i>per l al</i>	\$42.65	\$42.65
		Undenatured ethyl alcohol of an alcoholic strength, etc.-continued			
		- Spirits obtained by distilling grape wine, etc.-cont'd			
		--- Brandy, etc.-cont'd			
		---- Exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.21	1 al	. . . . . In bottles	<i>per l al</i>	\$51.23	\$51.23
2208.20.22	1 al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23	\$51.23
2208.20.29	1 al	----- In other containers	<i>per l al</i>	\$51.23	\$51.23
		--- Other			
		---- Not exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.31	1 al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.20.32	1 al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.20.39	1 al	----- In other containers	<i>per l al</i>	\$42.65	\$42.65
		----- Exceeding 57% vol:			
		----- In containers of a capacity less than 180 litres:			
2208.20.41	1 al	. . . . . In bottles	<i>per l al</i>	\$51.23	\$51.23
2208.20.42	1 al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23	\$51.23
2208.20.49	1 al	----- In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.30		- Whiskies:			
		--- Not exceeding 57% vol:			
		----- In containers of a capacity of less than 180 litres:			
2208.30.12	1 al	. . . . . In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.30.13	1 al	. . . . . Otherwise packed	<i>per l al</i>	\$42.65	\$42.65
2208.30.19	1 al	----- In other containers	<i>per l al</i>	\$42.65	\$42.65
		--- Other			
		----- In containers of a capacity of less than 180 litres:			
2208.30.92	1 al	. . . . . In bottles	<i>per l al</i>	\$51.23	\$51.23
2208.30.93	1 al	. . . . . Otherwise packed	<i>per l al</i>	\$51.23	\$51.23
2208.30.99	1 al	----- In other containers	<i>per l al</i>	\$51.23	\$51.23
2208.40		- Rum and other spirits obtained by distilling fermented sugar cane products:			
		--- Not exceeding 57% vol:			
		----- In containers of a capacity of less than 180 litres:			
2208.40.12	1 al In bottles	<i>per l al</i>	\$42.65	\$42.65
2208.40.13	1 al Otherwise packed	<i>per l al</i>	\$42.65	\$42.65

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2208.40.19	l al	----- In other containers	per l al	\$42.65	\$42.65
		---- Other			
		----- In containers of a capacity of less than 180 litres:			
2208.40.92	l al	..... In bottles	per l al	\$51.23	\$51.23
2208.40.93	l al	..... Otherwise packed	per l al	\$51.23	\$51.23
2208.40.99	l al	----- In other containers	per l al	\$51.23	\$51.23
2208.50		— Gin and Geneva:			
		---- Not exceeding 57% vol:			
		----- In containers of a capacity of less than 180 litres:			
2208.50.12	l al	..... In bottles	per l al	\$42.65	\$42.65
2208.50.13	l al	..... Otherwise packed	per l al	\$42.65	\$42.65
2208.50.19	l al	----- In other containers	per l al	\$42.65	\$42.65
		---- Other			
		----- In containers of a capacity of less than 180 litres:			
2208.50.92	l al	..... In bottles	per l al	\$51.23	\$51.23
2208.50.93	l al	..... Otherwise packed	per l al	\$51.23	\$51.23
2208.50.99	l al	----- In other containers	per l al	\$51.23	\$51.23
2208.60		— Vodka			
		---- Not exceeding 57% vol:			
		----- In containers of a capacity of less than 180 litres:			
2208.60.12	l al	..... In bottles	per l al	\$42.65	\$42.65
		Undenatured ethyl alcohol of an alcoholic strength, etc.-continued			
		— Vodka, etc. -continued			
		---- Not exceeding 57% vol, etc. -continued:			
		----- In containers of a capacity of less than 180 litres, etc. -continued			
2208.60.13	l al	..... Otherwise packed	per l al	\$42.65	\$42.65
2208.60.19	l al	----- In other containers	per l al	\$42.65	\$42.65
		---- Other			
		----- In containers of a capacity of less than 180 litres:			
2208.60.92	l al	..... In bottles	per l al	\$51.23	\$51.23
2208.60.93	l al	..... Otherwise packed	per l al	\$51.23	\$51.23
2208.60.99	l al	----- In other containers	per l al	\$51.23	\$51.23
2208.70		— Liqueurs and cordials:			
2208.70.10	l al	---- Containing not more than 1.15 % vol.	per l al	\$29.00	\$29.00
2208.70.20	l al	---- Containing more than 1.15 % vol., but not more than 2.5 % vol.	per l al	\$29.00	\$29.00
2208.70.30	l al	---- Containing more than 2.5 % vol., but not more than 6 % vol.	per l al	\$29.00	\$29.00
2208.70.40	l al	---- Containing more than 6 % vol., but not more than 9 % vol.	per l al	\$29.00	\$29.00
2208.70.50	l al	---- Containing more than 9 % vol., but not more than 14 % vol.	per l al	\$29.00	\$29.00
2208.70.60	l al	---- Containing more than 14% vol., but not more than 23% vol.	per l al	\$29.00	\$29.00
		---- Other			
2208.70.91	l al	----- Containing more than 23% vol., but not more than 57% vol.	per l al	\$42.65	\$42.65
2208.70.99	l al	----- Other	per l al	\$51.23	\$51.23
2208.90		— Other:			
		---- Bitters:			
2208.90.11	l al	----- Containing not more than 23 % vol.	per l al	\$29.00	\$29.00
2208.90.12	l al	----- Containing more than 23% vol., but not more than 57% vol.	per l al	\$42.65	\$42.65
2208.90.19	l al	----- Other	per l al	\$51.23	\$51.23
		---- Other:			
2208.90.91	l al	----- Containing not more than 23 % vol.	per l al	\$29.00	\$29.00
2208.90.92	l al	----- Containing more than 23% vol., but not more than 57% vol.	per l al	\$42.65	\$42.65
2208.90.99	l al	----- Other	per l al	\$51.23	\$51.23
22.09					
2209.00.00	ltr	Vinegar and substitutes for vinegar obtained from acetic acid		Free	Free

Chapter 23

Residues and waste from the food industries; prepared animal fodder

NOTES:

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing. Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

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.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:		
2301.10.00	kg	— Flours, meals and pellets, of meat or meat offal; greaves	Free	Free
2301.20.00	kg	— Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	Free
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:		
2302.10.00	kg	— Of maize (corn)	Free	Free
2302.30.00	kg	— Of wheat	Free	Free
2302.40.00	kg	— Of other cereals	Free	Free
2302.50.00	kg	— Of leguminous plants	Free	Free
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets:		
2303.10.00	. .	— Residues of starch manufacture and similar-residues	Free	Free
2303.20.00	. .	— Beet-pulp, bagasse and other waste of sugar manufacture	Free	Free
2303.30.00	. .	— Brewing or distilling dregs and waste	Free	Free
23.04				
2304.00.00	kg	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	Free	Free
23.05				
2305.00.00	kg	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	Free	Free
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05:		
2306.10.00	kg	— Of cotton seeds	Free	Free
2306.20.00	kg	— Of linseed	Free	Free
2306.30.00	kg	— Of sunflower seeds	Free	Free
		— Of rape or colza seeds:		
2306.41.00	kg	— — Of low erucic acid rape or colza seeds	Free	Free
2306.49.00	kg	— — Other	Free	Free

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Oil-cake and other solid residues, etc. —continued.

2306.50.00	kg	— Of coconut or copra	Free	Free
2306.60.00	kg	— Of palm nuts or kernels	Free	Free
2306.90.00	kg	— Other	Free	Free
23.07				
2307.00.00	kg	Wine lees; argol	Free	Free
23.08				
2308.00.00	kg	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	Free	Free
23.09				
Preparations of a kind used in animal feeding:				
2309.10		— Dog or cat food, put up for retail sale:		
2309.10.10	kg	---- Dog biscuits and similar biscuits	Free	Free
2309.10.20	kg	---- Prepared cat or dog food in airtight containers	Free	Free
2309.10.90	kg	---- Other	Free	Free
2309.90		— Other:		
2309.90.10	kg	---- Of a kind suitable for poultry	Free	Free
2309.90.20	kg	---- Of a kind suitable for pigs	Free	Free
2309.90.30	kg	---- Of a kind suitable for fish	Free	Free
2309.90.40	kg	---- Dog biscuits and similar biscuits	Free	Free
2309.90.90	kg	---- Other	Free	Free

* * *

Chapter 24

Tobacco and manufactured tobacco substitutes

NOTES:

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

SUBHEADING NOTE—

1. For the purposes of subheading 2403.11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
24.01				
Unmanufactured tobacco; tobacco refuse:				
2401.10.00	kg	— Tobacco, not stemmed/stripped:	\$724.71	\$724.71
2401.20.00	kg	— Tobacco, partly or wholly stemmed/stripped:	\$724.71	\$724.71
2401.30.00	kg	— Tobacco refuse:	\$724.71	\$724.71
24.02				
Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
2402.10.00	kg	— Cigars, cheroots and cigarillos, containing tobacco	\$724.71	\$724.71
2402.20.00	'000	— Cigarettes containing tobacco:	\$724.71	\$724.71

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2402.90		— Other:		
2402.90.10	'000	---- Cigars, cheroots and cigarillos, of tobacco substitutes	\$724.71	\$724.71
2402.90.20	'000	---- Cigarettes containing tobacco:	\$724.71	\$724.71
2402.90.90	'000	---- Other	\$724.71	\$724.71
24.03		Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences:		
		— Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.00	kg	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter:	\$724.71	\$724.71
2403.19		-- Other:		
2403.19.10	kg	---- Chewing tobacco	\$724.71	\$724.71
2403.19.20	kg	---- Twist tobacco	\$724.71	\$724.71
2403.19.30	kg	---- Stick tobacco	\$724.71	\$724.71
2403.19.40	kg	---- Coarse shredded tobacco for roll your own cigarettes	\$724.71	\$724.71
2403.19.90	kg	---- Other	\$724.71	\$724.71
		— Other:		
2403.91.00	kg	-- Homogenised or reconstituted tobacco:	\$724.71	\$724.71
2403.99		-- Other:		
2403.99.10	kg	---- Tobacco extracts and essences	\$724.71	\$724.71
2403.99.20	kg	---- Snuff	\$724.71	\$724.71
2403.99.30	kg	---- Smoking mixtures, of tobacco substitutes	\$724.71	\$724.71
2403.99.90	kg	---- Other	\$724.71	\$724.71

* * *

SECTION V MINERAL PRODUCTS

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

NOTE:

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 28.02);
- (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 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (f) Precious or semi-precious stones (heading 71.02 or 71.03);

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- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chalks (heading 95.04); or
- (ij) Writing or drawing chalks or tailors chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
25.01				
2501.00		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		
2501.00.10	kg	--- Table salt	Free	Free
2501.00.90	kg	--- Other	Free	Free
25.02				
2502.00.00	kg	Unroasted iron pyrites	Free	Free
25.03				
2502.00.00	kg	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	Free	Free
25.04		Natural graphite:		
2504.10.00	kg	– In powder or in flakes	Free	Free
2504.90.00	kg	– Other	Free	Free
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:		
2505.10.00	kg	– Silica sands and quartz sands	Free	Free
2505.90.00	kg	– Other	Free	Free
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2506.10.00	kg	– Quartz	Free	Free
2506.20		– Quartzite		
2506.20.10	kg	--- Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free
2506.20.90	kg	--- Other	Free	Free
25.07				
2507.00.00	kg	Kaolin and other kaolinic clays, whether or not calcined	Free	Free
25.08		Other clays (not including expanded clays of 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths		
2508.10.00	kg	– Bentonite	Free	Free
2508.30.00	kg	– Fire-clay	Free	Free
2508.40.00	kg	– Other clays	Free	Free
2508.50.00	kg	– Andalusite, kyanite and sillimanite	Free	Free
2508.60.00	kg	– Mullite	Free	Free
2508.70.00	kg	– Chamotte or dinas earths	Free	Free
25.09				
2509.00.00	kg	Chalk	Free	Free
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:		
2510.10.00	kg	– Unground	Free	Free

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2510.20.00	kg	– Ground	Free	Free
25.11		Natural barium sulphate (barytes); natural barium carbonate(witherite), whether or not calcined, other than barium oxide of heading 28.16:		
2511.10.00	kg	– Natural barium sulphate (barytes)	Free	Free
2511.20.00	kg	– Natural barium carbonate (witherite)	Free	Free
25.12				
2512.00.00	kg	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	Free	Free
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
2513.10.00	kg	– Pumice stone	Free	Free
2513.20.00	kg	– Emery, natural corundum, natural garnet and other natural abrasives	Free	Free
25.14				
2514.00		Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular(including square) shape		
2514.00.10	kg	– – – Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free
2514.00.90	kg	– – – Other	Free	Free
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
		– Marble and travertine:		
2515.11.00	kg	– – Crude or roughly trimmed	Free	Free
2515.12.00	kg	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free
2515.20.00	kg	– Ecaussine and other calcareous monumental or building stone; alabaster	Free	Free
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
		– Granite:		
2516.11.00	kg	– – Crude or roughly trimmed	Free	Free
2516.12.00	kg	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free
2516.20.00	kg	– Sandstone	Free	Free
2516.90.00	kg	– Other monumental or building stone	Free	Free
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
2517.10.00	kg	– Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	Free	Free
2517.20.00	kg	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	Free	Free
2517.30.00	kg	– Tarred macadam	Free	Free
		– Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
2517.41.00	kg	– – Of marble	Free	Free
2517.49.00	kg	– – Other	Free	Free
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix:		

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2518.10		– Dolomite not calcined or sintered		
2518.10.10	kg	– – – Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free
2518.10.90	kg	– – – Other	Free	Free
2518.20		– Calcined or sintered dolomite		
2518.20.10	kg	– – – Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free
2518.20.90	kg	– – – Other	Free	Free
2518.30.00	kg	– Dolomite ramming mix	Free	Free
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:		
2519.10.00	kg	– Natural magnesium carbonate (magnesite)	Free	Free
2519.90.00	kg	– Other	Free	Free
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:		
2520.10		– Gypsum; anhydrite		
2520.10.10	kg	– – – Of a kind suitable in dentistry	Free	Free
2520.10.90	kg	– – – Other	Free	Free
2520.20.00	kg	– Plasters	Free	Free
25.21				
2521.00.00	kg	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	Free
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25:		
2522.10.00	kg	– Quicklime	Free	Free
2522.20.00	kg	– Slaked lime	Free	Free
2522.30.00	kg	– Hydraulic lime	Free	Free
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:		
2523.10.00	tne	– Cement clinkers	Free	Free
		– Portland cement:		
2523.21.00	tne	– – White cement, whether or not artificially coloured	Free	Free
2523.29.00	tne	– – Other	Free	Free
2523.30.00	tne	– Aluminous cement	Free	Free
2523.90.00	tne	– Other hydraulic cements	Free	Free
25.24		Asbestos:		
2524.10.00	kg	– Crocidolite	Free	Free
2524.90.00	kg	– Other	Free	Free
25.25		Mica, including splittings; mica waste		
2525.10.00	kg	– Crude mica and mica rifted into sheets or splittings	Free	Free
2525.20.00	kg	– Mica powder	Free	Free
2525.30.00	kg	– Mica waste	Free	Free
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:		
2526.10		– Not crushed, not powdered		
2526.10.10	kg	– – – Merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free
2526.10.90	kg	– – – Other	Free	Free

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2526.20.00	kg	– Crushed or powdered	Free	Free
25.28				
2528.00.00	kg	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	Free	Free
25.29				
		Feldspar; leucite; nepheline and nepheline syenite; fluorspar:		
2529.10.00	kg	– Feldspar	Free	Free
		– Fluorspar:		
2529.21.00	kg	– – Containing by weight 97 % or less of calcium fluoride	Free	Free
2529.22.00	kg	– – Containing by weight more than 97 % of calcium fluoride	Free	Free
2529.30.00	kg	– Leucite; nepheline and nepheline syenite	Free	Free
25.30				
		Mineral substances not elsewhere specified or included:		
2530.10.00	kg	– Vermiculite, perlite and chlorites, unexpanded	Free	Free
2530.20.00	kg	– Kieserite, epsomite (natural magnesium sulphates)	Free	Free
2530.90.00	kg	– Other	Free	Free

* * *

Chapter 26

Ores, slag and ash

NOTES:

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non- metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.20 applies only to:
 - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

SUBHEADING NOTE—

1. For the purposes of subheading 2620.21, “leaded gasoline sludges and leaked anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti- knock compounds (for example tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
26.01		Iron ores and concentrates, including roasted iron pyrites:		
		– Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	kg	– – Non-agglomerated	Free	Free
2601.12.00	kg	– – Agglomerated	Free	Free
2601.20.00	kg	– Roasted iron pyrites	Free	Free
26.02				
2602.00.00	kg	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	Free	Free
26.03				
2603.00.00	kg	Copper ores and concentrates	Free	Free
26.04				
2604.00.00	kg	Nickel ores and concentrates	Free	Free
26.05				
2605.00.00	kg	Cobalt ores and concentrates	Free	Free
26.06				
2606.00.00	kg	Aluminium ores and concentrates	Free	Free
26.07				
2607.00.00	kg	Lead ores and concentrates	Free	Free
26.08				
2608.00.00	kg	Zinc ores and concentrates	Free	Free
26.09				
2609.00.00	kg	Tin ores and concentrates	Free	Free
26.10				
2610.00.00	kg	Chromium ores and concentrates	Free	Free
26.12		Uranium or thorium ores and concentrates:		
2612.10.00	kg	– Uranium ores and concentrates	Free	Free
2612.20.00	kg	– Thorium ores and concentrates	Free	Free
26.13		Molybdenum ores and concentrates:		
2613.10.00	kg	– Roasted	Free	Free
2613.90.00	kg	– Other	Free	Free
26.14				
2614.00.00	kg	Titanium ores and concentrates	Free	Free
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates:		
2615.10.00	kg	– Zirconium ores and concentrates	Free	Free
2615.90.00	kg	– Other	Free	Free
26.16		Precious metal ores and concentrates:		
2616.10.00	kg	– Silver ores and concentrates	Free	Free
2616.90		– Other		
2616.90.10	kg	– – – Gold ores and concentrates	Free	Free
2616.90.90	kg	– – – Other	Free	Free
26.17		Other ores and concentrates:		
2617.10.00	kg	– Antimony ores and concentrates	Free	Free
2617.90.00	kg	– Other	Free	Free
26.18				
2618.00.00	kg	Granulated slag (slag sand) from the manufacture of iron or steel	Free	Free
26.19				
2619.00.00	kg	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	Free	Free
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds:		
		– Containing mainly zinc:		

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2620.11.00	kg	-- Hard zinc spelter	Free	Free
2620.19.00	kg	-- Other	Free	Free
		— Containing mainly lead:		
2620.21.00	kg	-- Leaded gasoline sludges and leaded anti-knock compound sludges	Free	Free
2620.29.00	kg	-- Other	Free	Free
2620.30.00	kg	— Containing mainly copper	Free	Free
2620.40.00	kg	— Containing mainly aluminium	Free	Free
2620.60.00	kg	— 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	Free	Free
		— Other:		
2620.91.00	kg	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	Free
2620.99.00	kg	-- Other	Free	Free
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:		
2621.10.00	kg	— Ash and residues from the incineration of municipal waste	Free	Free
2621.90.00	kg	— Other	Free	Free

* * *

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

NOTES:

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distills at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

SUBHEADING NOTE—

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/Kg.

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3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distils at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
		– Coal, whether or not pulverised, but not agglomerated:		
2701.11.00	kg	– – Anthracite	Free	Free
2701.12.00	kg	– – Bituminous coal	Free	Free
2701.19.00	kg	– – Other coal	Free	Free
2701.20.00	kg	– Briquettes, ovoids and similar solid fuels manufactured from coal	Free	Free
27.02		Lignite, whether or not agglomerated, excluding jet:		
2702.10.00	kg	– Lignite, whether or not pulverised, but not agglomerated	Free	Free
2702.20.00	kg	– Agglomerated lignite	Free	Free
27.03				
2703.00.00	kg	Peat (including peat litter), whether or not agglomerated	Free	Free
27.04				
2704.00.00	kg	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	Free	Free
27.05				
2705.00.00	. .	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free	Free
27.06				
2706.00.00	ltr	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Free	Free
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents:	Free	Free
2707.10.00	ltr	– Benzole (benzene)	Free	Free
2707.20.00	ltr	– Toluol (toluene)	Free	Free
2707.30.00	ltr	– Xylol (xylenes)	Free	Free
2707.40.00	kg	– Naphthalene	Free	Free
2707.50.00	ltr	– Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	Free	Free
		– Other:		
2707.91.00	ltr	– – Creosote oils	Free	Free
2707.99.00	ltr	– – Other	Free	Free
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
2708.10.00	tne	– Pitch	Free	Free
2708.20.00	tne	– Pitch coke	Free	Free
27.09				
2709.00.00	tne	Petroleum oils and oils obtained from bituminous minerals, crude	Free	Free

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27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:		
		– Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:		
2710.12		– – Light oils and preparations:		
		– – – Motor spirit		
2710.12.11	ltr	. . . . Motor spirit leaded	\$0.28	\$0.28
2710.12.12	ltr	. . . . Motor spirit unleaded	\$0.28	\$0.28
2710.12.20	ltr	– – – Aviation spirit (aviation gasoline or Avgas)	25%	25%
2710.12.30	ltr	– – – White spirit (mineral turpentine)	10%	10%
2710.12.40	ltr	– – – Naphtha	\$0.28	\$0.28
2710.12.90	ltr	– – – Other	\$0.28	\$0.28
2710.19		– – Other		
		– – – Diesel fuel		
2710.19.11	ltr	. . . . Automotive diesel fuel	\$0.22	\$0.22
2710.19.12	ltr	. . . . Marine and other diesel fuel	\$0.22	\$0.22
		Petroleum oils and oils obtained from bituminous, etc. - continued.		
		– Petroleum oils and oils obtained, etc. - continued.		
		– – Other, etc. - continued.		
2710.19.20	ltr	– – – Aviation turbine fuel or Jet fuel	Free	Free
		– – – Kerosene		
2710.19.31	ltr	. . . . Kerosene for use on Jets	Free	Free
2710.19.32	ltr	. . . . Kerosene for home use	Free	Free
2710.19.40	ltr	– – – Lubricating oil and greases	Free	Free
2710.19.50	ltr	– – – Transmission oils	Free	Free
2710.19.60	ltr	– – – Transformer and heat transfer oils	Free	Free
2710.19.70	ltr	– – – Heavy fuel oil	Free	Free
2710.19.80	ltr	– – – Residual fuel oil	Free	Free
2710.19.90	ltr	– – – Other	Free	Free
2710.20.00	ltr	– Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:	Free	Free
		– Waste oils:		PICTA
2710.91.00	ltr	– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	\$145	Free
2710.99		– – Other		
2710.99.10	ltr	. . . Biodiesel	Free	Free
2710.99.90	ltr	. . . Other	Free	Free
27.11		Petroleum gases and other gaseous hydrocarbons:		
		– Liquefied:		
2711.11.00	ltr	– – Natural gas	Free	Free
2711.12.00	ltr	– – Propane	Free	Free
2711.13.00	ltr	– – Butanes	Free	Free
2711.14.00	ltr	– – Ethylene, propylene, butylene and butadiene:	Free	Free
2711.19.00	. .	– – Other	Free	Free
		– In gaseous state:		

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2711.21.00	..	-- Natural gas	Free	Free
2711.29.00	..	-- Other	Free	Free
27.12		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:		
2712.10.00	kg	-- Petroleum jelly	Free	Free
2712.20.00	kg	-- Paraffin wax containing by weight less than 0.75 % of oil	Free	Free
2712.90.00	kg	-- Other	Free	Free
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:		
		-- Petroleum coke:		
2713.11.00	kg	-- Not calcined	Free	Free
2713.12.00	tne	-- Calcined	Free	Free
2713.20.00	kg	-- Petroleum bitumen	Free	Free
2713.90.00	kg	-- Other residues of petroleum oils or of oils obtained from bituminous minerals	Free	Free
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:		
2714.10.00	kg	-- Bituminous or oil shale and tar sands	Free	Free
2714.90.00	kg	-- Other	Free	Free
27.15				
2715.00.00	kg	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):	Free	Free

* * *

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES:

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Tariff.
 (B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 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 Tariff.
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) 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) 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 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, terathiocyanatodiamminochromates (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, cyanogens halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
 - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V; (b) Organo-inorganic compounds other than 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 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
 - (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

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- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to: *fi* individual nuclides, excluding, however, those existing in nature in the monoisotopic state; *fi* mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

- 7. Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
- 8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

SUBHEADING NOTE—

- 1. For the purposes of subheading 2852.10, the expression "chemically defined" mean all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
I.-CHEMICAL ELEMENTS				
28.01		Fluorine, chlorine, bromine and iodine:		
2801.10.00	kg	— Chlorine	Free	Free
2801.20.00	kg	— Iodine	Free	Free
2801.30.00	kg	— Fluorine; bromine	Free	Free
28.02				
2802.00.00	.	Sulphur, sublimed or precipitated; colloidal sulphur	Free	Free
28.03				
2803.00.00	kg	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	Free	Free
28.04		Hydrogen, rare gases and other non-metals:		
2804.10.00	kg	— Hydrogen	Free	Free
		— Rare gases:		
2804.21.00	kg	— — Argon	Free	Free
2804.29.00	kg	— — Other	Free	Free
2804.30.00	kg	— Nitrogen	Free	Free
2804.40.00	kg	— Oxygen	Free	Free
2804.50.00	kg	— Boron; tellurium	Free	Free
		— Silicon:		
2804.61.00	kg	— — Containing by weight not less than 99.99% of silicon	Free	Free
2804.69.00	kg	— — Other	Free	Free
2804.70.00	kg	— Phosphorus	Free	Free
2804.80.00	kg	— Arsenic	Free	Free
2804.90.00	kg	— Selenium	Free	Free
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:		
		— Alkali or alkaline-earth metals:		
2805.11.00	.	— — Sodium	Free	Free

2805.12.00	. .	-- Calcium	Free	Free
2805.19.00	. .	-- Other	Free	Free
2805.30.00	. .	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	Free	Free
2805.40.00	. .	- Mercury	Free	Free

II-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS

28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:		
2806.10.00	kg	- Hydrogen chloride (hydrochloric acid)	Free	Free
2806.20.00	kg	-- Chlorosulphuric acid	Free	Free
28.07				
2807.00.00	kg	Sulphuric acid; oleum	Free	Free
28.08				
2808.00.00	kg	Nitric acid; sulphonitric acids	Free	Free
28.09		Diphosphorus pentaoxide; phosphoric acid, polyphosphoric acids, whether or not chemically defined:		
2809.10.00	kg	- Diphosphorus pentaoxide	Free	Free
2809.90.00	kg	- Phosphoric acid and polyphosphoric acids	Free	Free
28.10				
2810.00.00	kg	Oxides of boron; boric acids	Free	Free
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals:		
		- Other inorganic acids:		
2811.11.00	kg	-- Hydrogen fluoride (hydrofluoric acid)	Free	Free
2811.12.00	kg	-- Hydrogen cyanide (hydrocyanic acid)	Free	Free
2811.19.00	kg	-- Other	Free	Free
		- Other inorganic oxygen compounds of non-metals:		
2811.21.00	kg	-- Carbon dioxide	Free	Free
2811.22.00	kg	-- Silicon dioxide	Free	Free
2811.29.00	kg	-- Other	Free	Free

III-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

28.12		Halides and halide oxides of non-metals:		
		- Chlorides and chloride oxides		
2812.11.00	kg	-- Carbonyl dichloride (phosgene)	Free	Free
2812.12.00	kg	-- Phosphorus oxychloride	Free	Free
2812.13.00	kg	-- Phosphorus trichloride	Free	Free
2812.14.00	kg	-- Phosphorus pentachloride	Free	Free
2812.15.00	kg	-- Sulphur monochloride	Free	Free
2812.16.00	kg	-- Sulphur dichloride	Free	Free
2812.17.00	kg	-- Thionyl chloride	Free	Free
2812.19.00	kg	-- Other	Free	Free
2812.90.00	kg	- Other	Free	Free
28.13		Sulphides of non-metals; commercial phosphorus trisulphide:		
2813.10.00	kg	- Carbon disulphide	Free	Free
2813.90.00	kg	- Other	Free	Free
28.14		IV-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
2814.10.00	kg	- Anhydrous ammonia	Free	Free
2814.20.00	kg	- Ammonia in aqueous solution	Free	Free
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
		- Sodium hydroxide (caustic soda):		
2815.11.00	kg	-- Solid	Free	Free

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2815.12.00	kg	-- In aqueous solution (soda lye or liquid soda)	Free	Free
2815.20.00	kg	-- Potassium hydroxide (caustic potash)	Free	Free
2815.30.00	kg	-- Peroxides of sodium or potassium	Free	Free
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:		
2816.10.00	kg	-- Hydroxide and peroxide of magnesium	Free	Free
2816.40.00	kg	-- Oxides, hydroxides and peroxides, of strontium or barium	Free	Free
28.17				
2817.00.00	kg	Zinc oxide; zinc peroxide	Free	Free
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:		
2818.10.00	kg	-- Artificial corundum, whether or not chemically defined	Free	Free
2818.20.00	tne	-- Aluminium oxide, other than artificial corundum	Free	Free
2818.30.00	tne	-- Aluminium hydroxide	Free	Free
28.19		Chromium oxides and hydroxides:		
2819.10.00	kg	-- Chromium trioxide	Free	Free
2819.90.00	kg	-- Other	Free	Free
28.20		Manganese oxides:		
2820.10.00	kg	-- Manganese dioxide	Free	Free
2820.90.00	kg	-- Other	Free	Free
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃:		
2821.10.00	kg	-- Iron oxides and hydroxides	Free	Free
2821.20.00	kg	-- Earth colours	Free	Free
28.22				
2822.00.00	kg	Cobalt oxides and hydroxides; commercial cobalt oxides	Free	Free
28.23				
2823.00.00	kg	Titanium oxides	Free	Free
28.24		Lead oxides; red lead and orange lead:		
2824.10.00	kg	-- Lead monoxide (litharge, massicot)	Free	Free
2824.90.00	kg	-- Other	Free	Free
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:		
2825.10.00	kg	-- Hydrazine and hydroxylamine and their inorganic salts	Free	Free
2825.20.00	kg	-- Lithium oxide and hydroxide	Free	Free
2825.30.00	kg	-- Vanadium oxides and hydroxides	Free	Free
2825.40.00	kg	-- Nickel oxides and hydroxides	Free	Free
2825.50.00	kg	-- Copper oxides and hydroxides	Free	Free
2825.60.00	kg	-- Germanium oxides and zirconium dioxide	Free	Free
2825.70.00	kg	-- Molybdenum oxides and hydroxides	Free	Free
2825.80.00	kg	-- Antimony oxides	Free	Free
2825.90.00	kg	-- Other	Free	Free
		V.-SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts:		
		-- Fluorides:		
2826.12.00	kg	--- Of aluminium	Free	Free
2826.19.00	kg	--- Other	Free	Free
2826.30.00	kg	-- Sodium hexafluoroaluminate (synthetic cryolite)	Free	Free
2826.90.00	kg	-- Other	Free	Free
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:		
2827.10.00	kg	-- Ammonium chloride	Free	Free

2827.20.00	kg	– Calcium chloride	Free	Free
		– Other chlorides:		
2827.31.00	kg	– – Of magnesium	Free	Free
2827.32.00	kg	– – Of aluminium	Free	Free
2827.35.00	kg	– – Of nickel	Free	Free
2827.39.00	kg	– – Other	Free	Free
		– Chloride oxides and chloride hydroxides:		
2827.41.00	kg	– – Of copper	Free	Free
2827.49.00	kg	– – Other	Free	Free
		– Bromides and bromide oxides:		
2827.51.00	kg	– – Bromides of sodium or of potassium	Free	Free
2827.59.00	kg	– – Other	Free	Free
2827.60.00	kg	– Iodides and iodide oxides	Free	Free
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:		
2828.10.00	kg	– Commercial calcium hypochlorite and other calcium hypochlorites	Free	Free
2828.90		– Other:		
2828.90.10	kg	– – Chlorites and sodium and potassium hypochlorites	Free	Free
2828.90.90	kg	– – Other	Free	Free
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates:		
		– Chlorates:		
2829.11.00	kg	– – Of sodium	Free	Free
2829.19.00	kg	– – Other	Free	Free
2829.90.00	kg	– Other	Free	Free
28.30		Sulphides; polysulphides, whether or not chemically defined:		
2830.10.00	kg	– Sodium sulphides	Free	Free
2830.90.00	kg	– Other	Free	Free
28.31		Dithionites and sulphonylates:		
2831.10.00	kg	– Of sodium	Free	Free
2831.90.00	kg	– Other	Free	Free
28.32		Sulphites; thiosulphates:		
2832.10.00	kg	– Sodium sulphites	Free	Free
2832.20.00	kg	– Other sulphites	Free	Free
2832.30.00	kg	– Thiosulphates	Free	Free
28.33		Sulphates; alums; peroxosulphates (persulphates):		
		– Sodium sulphates:		
2833.11.00	kg	– – Disodium sulphate	Free	Free
2833.19.00	kg	– – Other	Free	Free
		– Other sulphates:		
2833.21.00	kg	– – Of magnesium	Free	Free
2833.22.00	kg	– – Of aluminium	Free	Free
2833.24.00	kg	– – Of nickel	Free	Free
2833.25.00	kg	– – Of copper	Free	Free
2833.27.00	kg	– – Of barium	Free	Free
2833.29.00	kg	– – Other	Free	Free
2833.30.00	kg	– Alums	Free	Free
2833.40.00	kg	– Peroxosulphates (persulphates)	Free	Free
28.34		Nitrites; nitrates:		
2834.10.00	kg	– Nitrites	Free	Free
		– Nitrates:		
2834.21.00	kg	– – Of potassium	Free	Free

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2834.29.00	kg	-- Other	Free	Free
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined:		
2835.10.00	kg	– Phosphinates (hypophosphites) and phosphonates (phosphites)	Free	Free
		– Phosphates:		
2835.22.00	kg	-- Of mono- or disodium	Free	Free
2835.24.00	kg	-- Of potassium	Free	Free
2835.25.00	kg	-- Calcium hydrogenorthophosphate (idicalciumphosphate)	Free	Free
2835.26.00	kg	-- Other phosphates of calcium	Free	Free
2835.29.00	kg	-- Other	Free	Free
		– Polyphosphates:		
2835.31.00	kg	-- Sodium triphosphate (sodium tripolyphosphate)	Free	Free
2835.39.00	kg	-- Other	Free	Free
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:		
2836.20.00	kg	– Disodium carbonate	Free	Free
2836.30.00	kg	-- Sodium hydrogencarbonate (sodium bicarbonate)	Free	Free
2836.40.00	kg	– Potassium carbonates	Free	Free
2836.50.00	kg	– Calcium carbonate	Free	Free
2836.60.00	kg	– Barium carbonate	Free	Free
		Carbonates; peroxocarbonates (percarbonates), etc.-continued.		
		– Other:		
2836.91.00	kg	-- Lithium carbonates	Free	Free
2836.92.00	kg	-- Strontium carbonate	Free	Free
2836.99.00	kg	-- Other	Free	Free
28.37		Cyanides, cyanide oxides and complex cyanides:		
		– Cyanides and cyanide oxides:		
2837.11.00	kg	-- Of sodium	Free	Free
2837.19.00	kg	-- Other	Free	Free
2837.20.00	kg	– Complex cyanides	Free	Free
28.38		Silicates; commercial alkali metal silicates:		
		– Of sodium:		
2839.11.00	kg	-- Sodium metasilicates	Free	Free
2839.19.00	kg	-- Other	Free	Free
2839.90.00	kg	– Other	Free	Free
28.40		Borates; peroxoborates (perborates):		
		– Disodium tetraborate (refined borax):		
2840.11.00	kg	-- Anhydrous	Free	Free
2840.19.00	kg	-- Other	Free	Free
2840.20.00	kg	– Other borates	Free	Free
2840.30.00	kg	– Peroxoborates (perborates)	Free	Free
28.41		Salts of oxometallic or peroxometallic acids:		
2841.30.00	kg	– Sodium dichromate	Free	Free
2841.50.00	kg	– Other chromates and dichromates; peroxochromates	Free	Free
		– Manganites, manganates and permanganates:		
2841.61.00	kg	-- Potassium permanganate	Free	Free
2841.69.00	kg	-- Other	Free	Free
2841.70.00	kg	– Molybdates	Free	Free
2841.80.00	kg	– Tungstates (wolframates)	Free	Free

2841.90.00	kg	– Other	Free	Free
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides:		
2842.10.00	kg	– Double or complex silicates, including aluminosilicates whether or not chemically defined	Free	Free
2842.90.00	kg	– Other	Free	Free
VI.-MISCELLANEOUS				
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:		
2843.10.00	. .	– Colloidal precious metals	Free	Free
		– Silver compounds:		
2843.21.00	g	– – Silver nitrate	Free	Free
2843.29.00	. .	– – Other	Free	Free
2843.30.00	. .	– Gold compounds	Free	Free
2843.90.00	. .	– Other compounds; amalgams	Free	Free
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products:		
2844.10.00	. .	– Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	Free	Free
		Radioactive chemical elements and radioactive isotopes, etc.-continued		
2844.20.00	. .	– Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products		
2844.30.00	. .	– Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	Free	Free
2844.40.00	. .	– Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds;	Free	Free
2844.50.00	. .	– Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Free	Free
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:		
2845.10.00	. .	– Heavy water (deuterium oxide)	Free	Free
2845.90.00	. .	– Other	Free	Free
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals:		
2846.10.00	. .	– Cerium compounds	Free	Free
2846.90.00	. .	– Other	Free	Free
28.47				
2847.00.00	kg	Hydrogen peroxide, whether or not solidified with urea	Free	Free
28.49		Carbides, whether or not chemically defined:		
2849.10.00	kg	– Of calcium	Free	Free
2849.20.00	kg	– Of silicon	Free	Free
2849.90.00	kg	– Other	Free	Free
28.50				
2850.00.00	kg	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	Free	Free
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams:		
2852.10		– Chemically defined:		
		– – – Chemical preparations for photographic uses, of mercury; unmixed products for photographic uses, of mercury:		

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2852.10.11	..	Flashlight materials	Free	Free
2852.10.19	..	Other, excluding sensitising emulsions	Free	Free
		---- Diagnostic or laboratory reagents, of mercury:		
2852.10.21	kg	On a backing of paper	Free	Free
2852.10.22	..	On a backing of plastics	Free	Free
2852.10.29	..	Other	Free	Free
2852.10.90	..	Other	Free	Free
2852.90.00	kg	Other:	Free	Free
28.53		Phosphides, whether or not chemically defined, excluding ferrophosphorus; 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		
2853.10.00	kg	- Cyanogen chloride (chlorocyan)	Free	Free
2853.90.00	kg	- Other	Free	Free

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Chapter 29

Organic chemicals

NOTES:

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20; (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28; (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) and dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (h) Enzymes (heading 35.07);
 - (i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives. Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.
For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
(B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds. (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
(2) Salts formed between organic compounds of sub-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; and
(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by cleaving of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
8. For the purposes of heading 29.37:
(a) The term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
(b) The expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

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

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

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29.01				
Acyclic hydrocarbons:				
2901.10.00	kg	— Saturated	Free	Free
		— Unsaturated:		
2901.21.00	kg	— Ethylene	Free	Free
2901.22.00	kg	— Propene (propylene)	Free	Free
2901.23.00	kg	— Butene (butylene) and isomers thereof	Free	Free
2901.24.00	kg	— Buta-1,3-diene and isoprene	Free	Free
2901.29.00	kg	— Other	Free	Free
29.02				
Cyclic hydrocarbons:				
		— Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	kg	— Cyclohexane	Free	Free
2902.19.00	kg	— Other	Free	Free
2902.20.00	kg	— Benzene	Free	Free
2902.30.00	kg	— Toluene	Free	Free
		— Xylenes:		
2902.41.00	kg	— o-Xylene	Free	Free
2902.42.00	kg	— m-Xylene	Free	Free
2902.43.00	kg	— p-Xylene	Free	Free
2902.44.00	kg	— Mixed xylene isomers	Free	Free
2902.50.00	kg	— Styrene	Free	Free
2902.60.00	kg	— Ethylbenzene	Free	Free
2902.70.00	kg	— Cumene	Free	Free
Cyclic hydrocarbons, etc. —continued.				
2902.90		— Other:		
2902.90.10	kg	— Naphthalene	Free	Free
2902.90.90	kg	— Other	Free	Free
29.03				
Halogenated derivatives of hydrocarbons:				
		— Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11.00	..	— Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	Free	Free
2903.12.00	..	— Dichloromethane (methylene chloride)	Free	Free
2903.13.00	..	— Chloroform (trichloromethane)	Free	Free
2903.14.00	kg	— Carbon tetrachloride	Free	Free
2903.15.00	..	— Ethylene dichloride (ISO) (1,2-dichloroethane)	Free	Free
2903.19		— Other		
2903.19.10	kg	— Trichloroethane (methyl chloroform)	Free	Free
2903.19.90	kg	— Other	Free	Free
		— Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	..	— Vinyl chloride (chloroethylene)	Free	Free
2903.22.00	..	— Trichloroethylene	Free	Free
2903.23.00	..	— Tetrachloroethylene (perchloroethylene)	Free	Free
2903.29.00	..	— Other	Free	Free
		— Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.31.00	kg	— Ethylene dibromide (ISO) (1,2-dibromoethane)	Free	Free
2903.39.00	kg	— Other	Free	Free
		— Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.71.00	kg	— Chlorodifluoromethane	Free	Free
2903.72.00	kg	— Dichlorotrifluoroethanes	Free	Free
2903.73.00	kg	— Dichlorodifluoroethanes	Free	Free
2903.74.00	kg	— Chlorodifluoroethanes	Free	Free
2903.75.00	kg	— Dichloropentafluoropropanes	Free	Free
2903.76.00	kg	— Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	Free	Free
2903.77		— Other, perhalogenated only with fluorine and chlorine		
2903.77.11	kg	— Chlorotrifluoromethane	Free	Free
2903.77.12	kg	— Pentachlorodifluoroethanes	Free	Free
2903.77.13	kg	— Tetrachlorodifluoroethanes	Free	Free
2903.77.14	kg	— Heptachlorofluoropropanes	Free	Free
2903.77.15	kg	— Hexachlorodifluoropropanes	Free	Free
2903.77.16	kg	— Pentachlorotrifluoropropanes	Free	Free
2903.77.17	kg	— Tetrachlorotetrafluoropropanes	Free	Free
2903.77.18	kg	— Trichloropentafluoropropanes	Free	Free

2903.77.19	kg	--- Dichlorohexafluoropropanes	Free	Free
2903.77.20	kg	--- Chloroheptafluoropropanes	Free	Free
2903.77.90	kg	--- Other	Free	Free
2903.78.00	kg	-- Other perhalogenated derivatives	Free	Free
2903.79		-- Other		
2903.79.10	kg	--- Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	Free	Free
2903.79.90	kg	--- Other	Free	Free
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.81.00	..	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	Free	Free
2903.82.00	..	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	Free	Free
2903.83.00	..	-- Mirex (ISO)	Free	Free
2903.89.00	..	-- Other	Free	Free

Halogenated derivatives of hydrocarbons, etc.-continued

		- Halogenated derivatives of aromatic hydrocarbons:		
2903.91.00	..	-- Chlorobenzene, o-dichlorobenzene and p- dichlorobenzene	Free	Free
2903.92.00	..	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	Free	Free
2903.93.00	..	-- Pentachlorobenzene (ISO)	Free	Free
2903.94.00	..	-- Hexabromobiphenyls	Free	Free
2903.99.00	kg	-- Other	Free	Free

29.04 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:

2904.10.00	..	- Derivatives containing only sulpho groups, their salts and ethyl esters	Free	Free
2904.20.00	..	- Derivatives containing only nitro or only nitroso groups	Free	Free
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:		
2904.31.00	..	-- Perfluorooctane sulphonic acid	Free	Free
2904.32.00	..	-- Amonium perfluorooctane sulphonate	Free	Free
2904.33.00	..	-- Litium perfluorooctane sulphonate	Free	Free
2904.34.00	..	-- Potassium perfluorooctane sulphonate	Free	Free
2904.35.00	..	-- Other salts of perfluorooctane sulponic acid	Free	Free
2904.36.00	..	-- Perfluorooctane sulphonyl fluoride	Free	Free
		- Other		
2904.91.00	..	-- Trichloronitromethane (chloropicrin)	Free	Free
2904.99.00	kg	-- Other	Free	Free

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

Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:

		- Saturated monohydric alcohols:		
2905.11.00	ltr	-- Methanol (methyl alcohol):	Free	Free
2905.12.00	ltr	-- Propan-1-ol (propyl alcohol) and Propan-2-ol (isopropyl alcohol)	Free	Free
2905.13.00	ltr	-- Butan-1-ol (n-butyl alcohol)	Free	Free
2905.14.00	ltr	-- Other butanols	Free	Free
2905.16.00	ltr	-- Octanol (octyl alcohol) and isomers thereof	Free	Free
2905.17.00	..	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	Free	Free
2905.19.00	kg	-- Other	Free	Free
		- Unsaturated monohydric alcohols:		
2905.22.00	..	-- Acyclic terpene alcohols	Free	Free
2905.29.00	kg	-- Other	Free	Free
		- Diols:		
2905.31.00	ltr	-- Ethylene glycol (ethanediol)	Free	Free
2905.32.00	..	-- Propylene glycol (propane-1,2-diol)	Free	Free

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2905.39.00	..	-- Other	Free	Free
		-- Other polyhydric alcohols:		
2905.41.00	..	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	Free	Free
2905.42.00	..	-- Pentaerythritol	Free	Free
2905.43.00	..	-- Mannitol	Free	Free
2905.44.00	..	-- D-glucitol (sorbitol)	Free	Free
2905.45.00	kg	-- Glycerol	Free	Free
2905.49.00	..	-- Other	Free	Free
		-- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51.00	..	-- Ethchlorvynol (INN)	Free	Free
2905.59.00	..	-- Other	Free	Free
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
		-- Cyclanic, cyclenic or cycloterpenic:		
2906.11.00	..	-- Menthol	Free	Free
2906.12.00	..	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	Free	Free
2906.13.00	..	-- Sterols and inositols	Free	Free
2906.19.00	..	-- Other	Free	Free
		-- Aromatic:		
2906.21.00	..	-- Benzyl alcohol	Free	Free
2906.29.00	kg	-- Other	Free	Free
		III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.07		Phenols; phenol-alcohols:		
		-- Monophenols:		
2907.11.00	..	-- Phenol (hydroxybenzene) and its salts	Free	Free
2907.12.00	..	-- Cresols and their salts	Free	Free
2907.13.00	..	-- Octylphenol, nonylphenol and their isomers; salts thereof	Free	Free
2907.15.00	..	-- Naphthols and their salts	Free	Free
2907.19.00	..	-- Other	Free	Free
		-- Polyphenols; phenol-alcohols:		
2907.21.00	..	-- Resorcinol and its salts	Free	Free
2907.22.00	..	-- Hydroquinone (quinol) and its salts	Free	Free
2907.23.00	..	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	Free	Free
2907.29.00	..	-- Other	Free	Free
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:		
		-- Derivatives containing only halogenated substituents and their salts:		
2908.11.00	..	-- Pentachlorophenol (ISO)	Free	Free
2908.19.00	..	-- Other	Free	Free
		-- Other:		
2908.91.00	..	-- Dinoseb (ISO) and its salts	Free	Free
2908.92.00	..	-- 4,6-dinitro-o-cresol (DNOC (ISO)) and its salts	Free	Free
2908.99.00	..	-- Other	Free	Free
		IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
		-- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11.00	ltr	-- Diethyl ether	Free	Free
2909.19.00	..	-- Other	Free	Free
2909.20.00	..	-- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free

2909.30.00	..	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41.00	..	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	Free	Free
2909.43.00	..	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	Free	Free
2909.44.00	..	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	Free	Free
2909.49.00	..	-- Other	Free	Free

Ethers, ether-alcohols, ether-phenols, etc.-continued

2909.50.00	..	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
2909.60.00	..	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free

29.10 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:

2910.10.00	..	- Oxirane (ethylene oxide)	Free	Free
2910.20.00	..	- Methyloxirane (propylene oxide)	Free	Free
2910.30.00	..	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	Free	Free
2910.40.00	..	- Dieldrin (ISO, INN)	Free	Free
2910.50.00	..	- Endrin (ISO)	Free	Free
2910.90.00	..	- Other	Free	Free

29.11

2911.00.00	..	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Free	Free
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V.- ALDEHYDE-FUNCTION COMPOUNDS

29.12 Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:

		- Acyclic aldehydes without other oxygen function:		
2912.11.00	..	-- Methanal (formaldehyde)	Free	Free
2912.12.00	..	-- Ethanal (acetaldehyde)	Free	Free
2912.19.00	..	-- Other	Free	Free
		- Cyclic aldehydes without other oxygen function:		
2912.21.00	..	-- Benzaldehyde	Free	Free
2912.29.00	..	-- Other	Free	Free
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41.00	..	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	Free	Free
2912.42.00	..	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	Free	Free
2912.49.00	..	-- Other	Free	Free
2912.50.00	..	- Cyclic polymers of aldehydes	Free	Free
2912.60.00	..	- Paraformaldehyde	Free	Free

29.13

2913.00.00	..	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	Free	Free
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VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

29.14 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:

		- Acyclic ketones without other oxygen function:		
2914.11.00	kg	-- Acetone	Free	Free
2914.12.00	kg	-- Butanone (methyl ethyl ketone)	Free	Free
2914.13.00	kg	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	Free	Free
2914.19.00	kg	-- Other	Free	Free
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.22.00	..	-- Cyclohexanone and methylcyclohexanones	Free	Free
2914.23.00	..	-- Ionones and methylionones	Free	Free

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2914.29.00	..	-- Other	Free	Free
		-- Aromatic ketones without other oxygen function:		
2914.31.00	kg	-- Phenylacetone (phenylpropan-2-one)	Free	Free
2914.39.00	..	-- Other	Free	Free
		Ketones and quinones, whether or not with other, etc.-continued		
2914.40.00	..	-- Ketone-alcohols and ketone-aldehydes	Free	Free
2914.50.00	..	-- Ketone-phenols and ketones with other oxygen function	Free	Free
		-- Quinones:		
2914.61.00	..	-- Anthraquinone	Free	Free
2914.62.00	..	-- Coenzyme Q10 (ubidecarenone (INN))	Free	Free
2914.69.00	..	-- Other	Free	Free
		-- Halogenated, sulphonated, nitrated or nitrosated derivatives:		
2914.71.00	..	-- Chlordecone (ISO)	Free	Free
2914.79.00	..	-- Other	Free	Free
		VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
		-- Formic acid, its salts and esters:		
2915.11.00	..	-- Formic acid	Free	Free
2915.12.00	..	-- Salts of formic acid	Free	Free
2915.13.00	..	-- Esters of formic acid	Free	Free
		-- Acetic acid and its salts; acetic anhydride:		
2915.21.00	..	-- Acetic acid	Free	Free
2915.24.00	ltr	-- Acetic anhydride	Free	Free
2915.29.00	..	-- Other	Free	Free
		-- Esters of acetic acid:		
2915.31.00	..	-- Ethyl acetate	Free	Free
2915.32.00	..	-- Vinyl acetate	Free	Free
2915.33.00	..	-- n-Butyl acetate	Free	Free
2915.36.00	..	-- Dinoseb (ISO) acetate	Free	Free
2915.39.00	..	-- Other	Free	Free
2915.40.00	..	-- Mono-, di- or trichloroacetic acids, their salts and esters	Free	Free
2915.50.00	..	-- Propionic acid, its salts and esters	Free	Free
2915.60.00	..	-- Butanoic acids, pentanoic acids, their salts and esters	Free	Free
2915.70.00	..	-- Palmitic acid, stearic acid, their salts and esters	Free	Free
2915.90.00	..	-- Other	Free	Free
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:		
2916.11.00	..	-- Acrylic acid and its salts	Free	Free
2916.12.00	..	-- Esters of acrylic acid	Free	Free
2916.13.00	..	-- Methacrylic acid and its salts	Free	Free
2916.14.00	..	-- Esters of methacrylic acid	Free	Free
2916.15.00	..	-- Oleic, linoleic or linolenic acids, their salts and esters	Free	Free
2916.16.00	..	-- Binapacryl (ISO)	Free	Free
2916.19.00	..	-- Other	Free	Free
2916.20.00	..	-- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	Free
		-- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31.00	..	-- Benzoic acid, its salts and esters	Free	Free
2916.32.00	..	-- Benzoyl peroxide and benzoyl chloride	Free	Free
2916.34.00	..	-- Phenylacetic acid and its salts	Free	Free
2916.39.00	..	-- Other	Free	Free

29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
		— Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11.00	kg	— Oxalic acid, its salts and esters	Free	Free
2917.12.00	kg	— Adipic acid, its salts and esters	Free	Free
2917.13.00	kg	— Azelaic acid, sebacic acid, their salts and esters	Free	Free
2917.14.00	kg	— Maleic anhydride	Free	Free
2917.19.00	kg	— Other	Free	Free
2917.20.00	kg	— Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	Free
		— Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.32.00	kg	— Diethyl orthophthalates	Free	Free
2917.33.00	kg	— Dinonyl or didecyl orthophthalates	Free	Free
2917.34.00	kg	— Other esters of orthophthalic acid	Free	Free
2917.35.00	kg	— Phthalic anhydride	Free	Free
2917.36.00	kg	— Terephthalic acid and its salts	Free	Free
2917.37.00	kg	— Dimethyl terephthalate	Free	Free
2917.39.00	kg	— Other	Free	Free
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
		— Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.11.00	kg	— Lactic acid, its salts and esters	Free	Free
2918.12.00	kg	— Tartaric acid	Free	Free
2918.13.00	kg	— Salts and esters of tartaric acid	Free	Free
2918.14.00	kg	— Citric acid	Free	Free
2918.15.00	kg	— Salts and esters of citric acid	Free	Free
2918.16.00	kg	— Gluconic acid, its salts and esters	Free	Free
2918.17.00	kg	— 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	Free	Free
2918.18.00	kg	— Chlorobenzilate (ISO)	Free	Free
2918.19.00	kg	— Other	Free	Free
		— Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21.00	kg	— Salicylic acid and its salts	Free	Free
2918.22.00	kg	— O-Acetylsalicylic acid, its salts and esters	Free	Free
2918.23.00	..	— Other esters of salicylic acid and their salts	Free	Free
2918.29.00	..	— Other	Free	Free
2918.30.00	..	— Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	Free	Free
		— Other:		
2918.91.00	kg	— 2,4,5-T (ISO) (2,4,5-Trichlorophenoxyacetic acid), its salts and esters	Free	Free
2918.99.00	..	— Other:	Free	Free
		VIII.- ESTERS OF INORGANIC ACIDS OF NON- METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2919.10.00	..	— Tris(2,3-dibromopropyl) phosphate	Free	Free
2919.90.00	..	— Other	Free	Free
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		

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		-- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2920.11.00	..	-- Parathion (ISO) and parathion-methyl (ISO) (methyl- parathion)	Free	Free	
2920.19.00	..	--- Other	Free	Free	
		-- Phosphite esters and their salts; halogenated, sulphonated, nitrated or nitrosated derivatives			
2920.21.00	..	-- Dimethyl phosphite	Free	Free	
2920.22.00	..	-- Diethyl phosphite	Free	Free	
2920.23.00	..	-- Trimethyl phosphite	Free	Free	
2920.24.00	..	-- Triethyl phosphite	Free	Free	
2920.29.00	..	--- Other	Free	Free	
2920.30.00	..	-- Endosulfan (ISO)	Free	Free	
2920.90.00	..	-- Other	Free	Free	
IX.- NITROGEN-FUNCTION COMPOUNDS					
29.21		Amine-function compounds:			
		-- Acyclic monoamines and their derivatives; salts thereof:		Free	Free
2921.11.00	..	--- Methylamine, di- or trimethylamine and their salts	Free	Free	
2921.12.00	..	--- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	Free	Free	
2921.13.00	..	--- 2-(N,N-Diethylamino)ethylchloride hydrochloride	Free	Free	
2921.14.00	..	--- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	Free	Free	
2921.19.00	..	--- Other	Free	Free	
		-- Acyclic polyamines and their derivatives; salts thereof:			
2921.21.00	..	--- Ethylenediamine and its salts	Free	Free	
2921.22.00	..	--- Hexamethylenediamine and its salts	Free	Free	
2921.29.00	..	--- Other	Free	Free	
2921.30.00	..	-- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	Free	Free	
		-- Aromatic monoamines and their derivatives; salts thereof:			
2921.41.00	..	--- Aniline and its salts	Free	Free	
2921.42.00	..	--- Aniline derivatives and their salts	Free	Free	
2921.43.00	..	--- Toluidines and their derivatives; salts thereof	Free	Free	
2921.44.00	..	--- Diphenylamine and its derivatives; salts thereof	Free	Free	
2921.45.00	..	--- 1-Naphthylamine (alpha-naphthylamine), 2- naphthylamine (beta	Free	Free	
2921.46.00	..	--- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	Free	Free	
2921.49.00	..	--- Other	Free	Free	
		-- Aromatic polyamines and their derivatives; salts thereof:			
2921.51.00	..	--- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	Free	Free	
2921.59.00	..	--- Other	Free	Free	
29.22		Oxygen-function amino-compounds:			
		-- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11.00	..	--- Monoethanolamine and its salts	Free	Free	
2922.12.00	..	--- Diethanolamine and its salts	Free	Free	
2922.14.00	..	--- Dextropropoxyphene (INN) and its salts	Free	Free	
2922.15.00	..	--- Triethanolamine	Free	Free	
2922.16.00	..	--- Diethanolammonium perfluorooctane sulphonate	Free	Free	
2922.17.00	..	--- Methyl-diethanolamine and ethyl-diethanolamine	Free	Free	
2922.18.00	..	--- 2-(N,N-Diisopropylamino)ethanol	Free	Free	
2922.19.00	kg	--- Other	Free	Free	
Oxygen-function amino-compounds, etc.-continued					
		-- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof			
2922.21.00	..	--- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free	Free	
2922.29.00	..	--- Other	Free	Free	

		— Amino-aldehydes, amino ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31.00	..	— Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	Free	Free
2922.39.00	..	— Other	Free	Free
		— Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:		
2922.41.00	..	— Lysine and its esters; salts thereof	Free	Free
2922.42.00	..	— Glutamic acid and its salts	Free	Free
2922.43.00	kg	— Anthranilic acid and its salts	Free	Free
2922.44.00	..	— Tilidine (INN) and its salts	Free	Free
2922.49.00	kg	— Other	Free	Free
2922.50.00	..	— Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	Free	Free
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined:		
2923.10.00	kg	— Choline and its salts	Free	Free
2923.20.00	kg	— Lecithins and other phosphoaminolipids	Free	Free
2923.30.00	kg	— Tetraethylammonium perfluorooctane sulphonate	Free	Free
2923.40.00	kg	— Didecyldimethylammonium perfluorooctane sulphonate	Free	Free
2923.90.00	kg	— Other	Free	Free
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid:		
		— Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11.00	..	— Meprobamate (INN)	Free	Free
2924.12.00	..	— Fluoroacetamide (ISO), inonocrotophos (ISO) and phosphamidon (ISO)	Free	Free
2924.19.00	..	— Other	Free	Free
		— Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21.00	..	— Ureines and their derivatives; salts thereof	Free	Free
2924.23.00	..	— 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	Free	Free
2924.24.00	..	— Ethinamate (INN)	Free	Free
2924.25.00	..	— Alachlor (ISO)	Free	Free
2924.29.00	..	— Other	Free	Free
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:		
		— Imides and their derivatives; salts thereof:		
2925.11.00	kg	— Saccharin and its salts	Free	Free
2925.12.00	..	— Glutethimide (INN)	Free	Free
2925.19.00	..	— Other	Free	Free
		— Imines and their derivatives; salts thereof:		
2925.21.00	..	— Chlorodimeform (ISO)	Free	Free
2925.29.00	..	— Other	Free	Free
29.26		Nitrile-function compounds:		
2926.10.00	..	— Acrylonitrile	Free	Free
2926.20.00	..	— 1-Cyanoguanidine (dicyandiamide)	Free	Free
2926.30.00	..	— Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	Free	Free
2926.40.00	..	— alpha-Phenylacetoacetonitrile	Free	Free
2926.90.00	..	— Other	Free	Free
29.27		Diazo-, azo- or azoxy-compounds	Free	Free
29.28		Organic derivatives of hydrazine or of hydroxylamine	Free	Free
29.29		Compounds with other nitrogen function:		
2929.10.00	..	— Isocyanates	Free	Free
2929.90.00	kg	— Other	Free	Free

X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES

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29.30		Organo-sulphur compounds:		
2930.20.00	..	– Thiocarbamates and dithiocarbamates	Free	Free
2930.30.00	..	– Thiuram mono-, di- or tetrasulphides	Free	Free
2930.40.00	..	– Methionine	Free	Free
2930.60.00	..	– 2- (N,N- Diethylamino)ethanethiol	Free	Free
2930.70.00	..	– Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	Free	Free
2930.80.00	..	– Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	Free	Free
2930.90		– Other		
2930.90.10	..	– – – Allyl isothiocyanates (or artificial mustard oil)	Free	Free
2930.90.90	..	– – – Other	Free	Free
29.31		Other organo-inorganic compounds:		
2931.10.00	kg	– Tetramethyl lead and tetraethyl lead	Free	Free
2931.20.00	..	– Tributyltin compounds	Free	Free
		– Other organo-phosphorous derivatives :		
2931.31.00	..	– – Dimethyl methylphosphonate	Free	Free
2931.32.00	..	– – Dimethyl propylphosphonate	Free	Free
2931.33.00	..	– – Diethyl ethylphosphonate	Free	Free
2931.34.00	..	– – Sodium 3-(trihydroxysilyl)propyl methylphosphonate	Free	Free
2931.35.00	..	– – 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	Free	Free
2931.36.00	..	– – (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	Free	Free
2931.37.00	..	– – Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5- yl)methyl] methylphosphonate	Free	Free
2931.38.00	..	– – Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	Free	Free
2931.39.00	..	– – Other	Free	Free
2931.90.00	..	– Other	Free	Free
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only:		
		– Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	..	– – Tetrahydrofuran	Free	Free
2932.12.00	..	– – 2-Furaldehyde (furfuraldehyde)	Free	Free
2932.13.00	..	– – Furfuryl alcohol and tetrahydrofurfuryl alcohol	Free	Free
2932.14.00	..	– – Sucralosa	Free	Free
2932.19.00	..	– – Other	Free	Free
2932.20.00	..	– Lactones	Free	Free
		– Other:		
2932.91.00	kg	– – Isosafrole	Free	Free
2932.92.00	kg	– – 1-(1,3-Benzodioxol-5-yl) propan-2-one	Free	Free
2932.93.00	kg	– – Piperonal	Free	Free
2932.94.00	kg	– – Safrole	Free	Free
2932.95.00	..	– – Tetrahydrocannabinols (all isomers)	Free	Free
2932.96.00	..	– – Other	Free	Free
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only:		
		– Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11.00	..	– – Phenazone (antipyrin) and its derivatives	Free	Free
2933.19.00	..	– – Other	Free	Free
		Heterocyclic compounds with nitrogen hetero-atom(s), etc.-continued		
		– Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.21.00	..	– – Hydantoin and its derivatives	Free	Free
2933.29.00	..	– – Other	Free	Free
		– Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	..	– – Pyridine and its salts	Free	Free
2933.32.00	kg	– – Piperidine and its salts	Free	Free

2933.33.00	..	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	Free	Free
2933.39.00	kg	-- Other -- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	Free	Free
2933.41.00	..	-- Levorphanol (INN) and its salts	Free	Free
2933.49.00	..	-- Other -- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	Free	Free
2933.52.00	..	-- Malonylurea (barbituric acid) and its salts	Free	Free
2933.53.00	..	-- Allobarbitol (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbitol (INN), secobarbital (INN) and vinylbital (INN); salts thereof	Free	Free
2933.54.00	..	-- Other derivatives of malonylurea (barbituric acid); salts thereof	Free	Free
2933.55.00	kg	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Free	Free
2933.59.00	kg	-- Other -- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	Free	Free
2933.61.00	..	-- Melamine	Free	Free
2933.69	..	-- Other:		
2933.69.10	..	--- Trimethylenetrinitramine (hexogen)	Free	Free
2933.69.90	..	--- Other -- Lactams	Free	Free
2933.71.00	..	-- 6-Hexanelactam (epsilon-caprolactam)	Free	Free
2933.72.00	..	-- Clobazam (INN) and methypyrrol (INN)	Free	Free
2933.79.00	..	-- Other lactams -- Other:	Free	Free
2933.91.00	..	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	Free	Free
2933.92.00	..	-- Azinphos-methyl (ISO)	Free	Free
2933.99.00	..	-- Other	Free	Free
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds:		
2934.10.00	..	-- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	Free	Free
2934.20.00	..	-- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	Free	Free
2934.30.00	..	-- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused Nucleic acids and their salts, whether or not chemically, etc.-continued. -- Other:	Free	Free
2934.91.00	..	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof	Free	Free
2934.99.00	..	-- Other	Free	Free
29.35		Sulphonamides		
2935.10.00	..	-- N-Methylperfluorooctane sulphonamide	Free	Free
2935.20.00	..	-- N-Ethylperfluorooctane sulphonamide	Free	Free
2935.30.00	..	-- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	Free	Free
2935.40.00	..	-- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	Free	Free
2935.50.00	..	-- Other perfluorooctane sulphonamides	Free	Free

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2935.90.00	..	-- Other	Free	Free
XI.- PROVITAMINS, VITAMINS AND HORMONES				
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:		
		-- Vitamins and their derivatives, unmixed:		
2936.21.00	..	-- Vitamins A and their derivatives	Free	Free
2936.22.00	..	-- Vitamin B1 and its derivatives	Free	Free
2936.23.00	..	-- Vitamin B2 and its derivatives	Free	Free
2936.24.00	..	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	Free	Free
2936.25.00	..	-- Vitamin B6 and its derivatives	Free	Free
2936.26.00	..	-- Vitamin B12 and its derivatives	Free	Free
2936.27.00	..	-- Vitamin C and its derivatives	Free	Free
2936.28.00	..	-- Vitamin E and its derivatives	Free	Free
2936.29.00	..	-- Other vitamins and their derivatives	Free	Free
2936.90.00	..	-- Other, including natural concentrates	Free	Free
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones:		
		-- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00	..	-- Somatotropin, its derivatives and structural analogues	Free	Free
2937.12.00	..	-- Insulin and its salts	Free	Free
2937.19.00	..	-- Other	Free	Free
		-- Steroidal hormones, their derivatives and structural analogues:		
2937.21.00	..	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Free	Free
2937.22.00	..	-- Halogenated derivatives of corticosteroidal hormones	Free	Free
2937.23.00	..	-- Oestrogens and progestogens	Free	Free
2937.29.00	..	-- Other	Free	Free
2937.50.00	..	-- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	Free
2937.90.00	..	-- Other	Free	Free
XII.- GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		
2938.10.00	..	-- Rutoside (rutin) and its derivatives	Free	Free
2938.90.00	..	-- Other	Free	Free
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		
		-- Alkaloids of opium and their derivatives; salts thereof:		
2939.11.00	..	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	Free	Free
2939.19.00	..	-- Other	Free	Free
2939.20.00	..	-- Alkaloids of cinchona and their derivatives; salts thereof	Free	Free
2939.30.00	..	-- Caffeine and its salts	Free	Free
		-- Ephedrines and their salts:		
2939.41.00	kg	-- Ephedrine and its salts	Free	Free
2939.42.00	kg	-- pseudoephedrine (INN) and its salts	Free	Free
2939.43.00	..	-- Cathine (INN) and its salts	Free	Free
2939.44.00	kg	-- Norephedrine and its salts	Free	Free
2939.49.00	..	-- Other	Free	Free

		-- Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof:		
2939.51.00	..	-- Fenetylline (INN) and its salts	Free	Free
2939.59.00	..	-- Other	Free	Free
		-- Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61.00	kg	-- Ergometrine (INN) and its salts	Free	Free
2939.62.00	kg	-- Ergotamine (INN) and its salts	Free	Free
2939.63.00	kg	-- Lysergic acid and its salts	Free	Free
2939.69.00	kg	-- Other	Free	Free
		-- Other:		
2939.71.00	..	-- Cocaine, ecgonine, levometamphetamine, metamphetamine (INN), metamphetamine racemate; salts, esters and other derivatives thereof	Free	Free
2939.79.00	..	-- Other	Free	Free
2939.80.00	..	-- Other	Free	Free

XIII.- OTHER ORGANIC COMPOUNDS

29.40				
2940.00.00	..	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	Free	Free
29.41		Antibiotics:		
2941.10.00	..	-- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free	Free
2941.20.00	..	-- Streptomycins and their derivatives; salts thereof	Free	Free
2941.30.00	..	-- Tetracyclines and their derivatives; salts thereof	Free	Free
2941.40.00	..	-- Chloramphenicol and its derivatives; salts thereof	Free	Free
2941.50.00	..	-- Erythromycin and its derivatives; salts thereof	Free	Free
2941.90.00	..	-- Other	Free	Free
29.42				
2942.00.00	..	Other organic compounds	Free	Free

* * *

Chapter 30

Pharmaceutical products

NOTES:

- This Chapter does not cover:
 - 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);
 - Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
 - Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - Soap or other products of heading 34.01 containing added medicaments;
 - Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
- For the purposes of heading 30.02, the expression immunological products applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

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3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:

- (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
- (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.

4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Tariff:

- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 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;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

SUBHEADING NOTES—

1.- For the purposes of Tariff items 3002.13.00 and 3002.14.00, the following are to be treated:

- (a) As unmixed products, pure products, whether or not containing impurities;
- (b) As products which have been mixed:
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.- Tariff items 3003.60.00 and 3004.60.00 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; artanimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
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:		
3001.20.00	..	– Extracts of glands or other organs or of their secretions	Free	Free
3001.90.00	..	– Other	Free	Free

30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes		
3002.11.00	..	-- Malaria diagnostic test kits	Free	Free
3002.12.00	..	-- Antisera and other blood fractions	Free	Free
3002.13.00	..	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free	Free
3002.14.00	..	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	Free
3002.15.00	..	-- Immunological products, put up in measured doses or in forms or packings for retail sale	Free	Free
3002.19.00	..	-- Other	Free	Free
3002.20.00	..	- Vaccines for human medicine	Free	Free
3002.30.00	..	- Vaccines for veterinary medicine:	Free	Free
3002.90.00	..	- Other	Free	Free
30.03		Medicaments (excluding goods of Heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale		
3003.10		- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3003.10.10	..	--- For veterinary medicine	Free	Free
3003.10.90	..	--- Other	Free	Free
3003.20		- Other, containing antibiotics:		
3003.20.10	..	--- For veterinary medicine	Free	Free
3003.20.90	..	--- Other	Free	Free
		- Other, containing hormones or other products of heading 29.37 but not containing antibiotics:		
3003.31.00	..	-- Containing insulin	Free	Free
3003.39		-- Other:		
3003.39.10	..	--- For veterinary medicine	Free	Free
3003.39.90	..	--- Other	Free	Free
		Medicaments (excluding goods of heading 30.02, 30, etc.-continued		
		- Other, containing alkaloids or derivatives thereof:		
3003.41		-- Containing ephedrine or its salts		
3003.41.10	..	--- For veterinary medicine	Free	Free
3003.41.90	..	--- Other	Free	Free
3003.42		-- Containing pseudoephedrine (INN) or its salts		
3003.42.10	..	--- For veterinary medicine	Free	Free
3003.42.90	..	--- Other	Free	Free
3003.43		-- Containing norephedrine or its salts		
3003.43.10	..	--- For veterinary medicine	Free	Free
3003.43.90	..	--- Other	Free	Free
3003.49		-- Other		
3003.49.10	..	--- For veterinary medicine	Free	Free
3003.49.90	..	--- Other	Free	Free
3003.60		- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter		
3003.60.10	..	--- For veterinary medicine	Free	Free
3003.60.90	..	--- Other	Free	Free
3003.90		- Other:		
3003.90.10	..	--- For veterinary medicine	Free	Free
3003.90.90	..	--- Other	Free	Free
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.		
3004.10		- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		

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3004.10.10	..	--- For veterinary medicine	Free	Free
3004.10.90	..	--- Other	Free	Free
3004.20		- Other, containing antibiotics:		
3004.20.10	..	--- For veterinary medicine	Free	Free
3004.20.90	..	--- Other	Free	Free
		- Other, containing hormones or other products of heading 29.37:		
3004.31.00	..	-- Containing insulin	Free	Free
3004.32		-- Containing corticosteroid hormones, their derivatives or structural analogues		
3004.32.10	..	--- For veterinary medicine	Free	Free
3004.32.90	..	--- Other	Free	Free
3004.39		-- Other:		
3004.39.10	..	--- For veterinary medicine	Free	Free
3004.39.90	..	--- Other	Free	Free
		- Other, Containing alkaloids or derivatives thereof		
3004.41		-- Containing ephedrine or its salts		
3004.41.10	..	--- For veterinary medicine	Free	Free
3004.41.90	..	--- Other	Free	Free
3004.42		-- Containing pseudoephedrine (INN) or its salts		
3004.42.10	..	--- For veterinary medicine	Free	Free
3004.42.90	..	--- Other	Free	Free
3004.43		-- Containing norephedrine or its salts		
3004.43.10	..	--- For veterinary medicine	Free	Free
3004.43.90	..	--- Other	Free	Free
3004.49		-- Other		
3004.49.10	..	--- For veterinary medicine	Free	Free
3004.49.90	..	--- Other	Free	Free
3004.50		- Other medicaments containing vitamins or other products of heading 29.36:		
3004.50.10	..	--- For veterinary medicine	Free	Free
3004.50.90	..	--- Other	Free	Free
		Medicaments (excluding goods of heading 30.02, etc.-continued.		
3004.60	..	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter		
3004.60.10	..	--- For veterinary medicine	Free	Free
3004.60.90	..	--- Other	Free	Free
3004.90		- Other:		
3004.90.10	..	--- For veterinary medicine	Free	Free
3004.90.90	..	--- Other	Free	Free
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes:		
3005.10.00	..	- Adhesive dressings and other articles having an adhesive layer	Free	Free
3005.90		- Other:		
3005.90.10	kg	--- Wadding, including cotton wool and absorbent cotton	Free	Free
3005.90.90	kg	--- Other	Free	Free
30.06		Pharmaceutical goods specified in Note 4 to this Chapter:		
3006.10.00	..	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:	Free	Free
3006.20.00	..	- Blood-grouping reagents	Free	Free
3006.30.00	..	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	Free
3006.40		- Dental cements and other dental fillings; bone reconstruction cements:		
3006.40.10	..	--- Dental cements and other dental fillings	Free	Free
3006.40.20	..	--- Bone reconstruction cements	Free	Free
3006.50.00	..	- First-aid boxes and kits	Free	Free
3006.60.00	..	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	Free

3006.70.00	..	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Free	Free
		- Other		
3006.91.00	..	-- Appliances identifiable for ostomy use	Free	Free
3006.92.00	..	-- Waste pharmaceuticals	Free	Free

* * *

Chapter 31

Fertilisers

NOTES:

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to a descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below;
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above, mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non- fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.

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5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

			*	*	*
31.01					
3101.00.00	kg	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	Free	Free	
31.02		Mineral or chemical fertilisers, nitrogenous:			
3102.10.00	kg	– Urea, whether or not in aqueous solution	Free	Free	
		– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate;			
3102.21.00	kg	– – Ammonium sulphate	Free	Free	
3102.29.00	kg	– – Other	Free	Free	
3102.30.00	kg	– Ammonium nitrate, whether or not in aqueous solution	Free	Free	
3102.40.00	kg	– Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	Free	
3102.50.00	kg	– Sodium nitrate	Free	Free	
3102.60.00	kg	– Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	Free	
3102.80.00	kg	– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	Free	
3102.90.00	kg	– Other, including mixtures not specified in any foregoing subheading or Tariff item of this heading	Free	Free	
31.03		Mineral or chemical fertilisers, phosphatic:			
		– Superphosphate			
3103.11.00	kg	– – Containing by weight 35 % or more of diphosphorus pentaoxide (P ₂ O ₅)	Free	Free	
3103.19.00	kg	– – Other	Free	Free	
3103.90.00	kg	– Other	Free	Free	
31.04		Mineral or chemical fertilisers, potassic:			
3104.20.00	kg	– Potassium chloride	Free	Free	
3104.30.00	kg	– Potassium sulphate	Free	Free	
3104.90.00	kg	– Other	Free	Free	
31.05		Mineral the fertilising elements nitrogen, phosphorus and or chemical fertilisers containing two or three of potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg:			
3105.10.00	. .	– Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg	Free	Free	
3105.20.00	kg	– Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	Free	
3105.30.00	kg	– Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Free	
3105.40.00	kg	– Ammoni phosphate) and mixtures thereof with diammonium um dihydrogenorthophosphate (monoammonium hydrogenorthophosphate (diammonium phosphate)	Free	Free	
		– Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:			
3105.51.00	kg	– – Containing nitrates and phosphates	Free	Free	
3105.59.00	kg	– – Other	Free	Free	
3105.60.00	kg	– Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free	Free	
3105.90.00	kg	– Other	Free	Free	
			*	*	*

Chapter 32

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

NOTES:

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression stamping foils in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:		
3201.10.00	kg	-- Quebracho extract	Free	Free
3201.20.00	kg	-- Wattle extract	Free	Free
3201.90.00	kg	-- Other	Free	Free
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:		
3202.10.00	.	-- Synthetic organic tanning substances	Free	Free
3202.90.00	.	-- Other:	Free	Free
32.03				
3203.00.00	.	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	Free	Free
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:		
		-- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11.00	.	-- Disperse dyes and preparations based thereon	Free	Free
3204.12.00	.	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	Free	Free
3204.13.00	.	-- Basic dyes and preparations based thereon	Free	Free
3204.14.00	.	-- Basic dyes and preparations based thereon	Free	Free
		Synthetic organic colouring matter, etc. --continued.		

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– Synthetic organic colouring matter, etc. –continued.

3204.15.00	..	– – Vat dyes (including those usable in that state as pigments) and preparations based thereon	Free	Free
3204.16.00	..	– – Reactive dyes and preparations based thereon	Free	Free
3204.17.00	..	– – Pigments and preparations based thereon	Free	Free
3204.19		– – Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19		
3204.19.10	..	– – – Pearl essence pigment	Free	Free
3204.19.90	..	– – – Other	Free	Free
3204.20.00	..	– Synthetic organic products of a kind used as fluorescent brightening agents	Free	Free
3204.90.00	..	– Other	Free	Free
32.05				
3205.00.00	kg	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	Free	Free
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined:		
		– Pigments and preparations based on titanium dioxide:		
3206.11.00	kg	– – Containing 80% or more by weight of titanium dioxide calculated on the dry matter	Free	Free
3206.19.00	kg	– – Other	Free	Free
3206.20.00	kg	– Pigments and preparations based on chromium compounds	Free	Free
		– Other colouring matter and other preparations:		
3206.41.00	kg	– – Ultramarine and preparations based thereon	Free	Free
3206.42.00	kg	– – Lithopone and other pigments and preparations based on zinc sulphide	Free	Free
3206.49.00	kg	– – Other	Free	Free
3206.50.00	kg	– Inorganic products of a kind used as luminophores	Free	Free
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:		
3207.10.00	kg	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations	Free	Free
3207.20.00	kg	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations	Free	Free
3207.30.00	kg	– Liquid lustres and similar preparations	Free	Free
3207.40.00	kg	– Glass frit and other glass, in the form of powder, granules or flakes	Free	Free
32.08		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:		
		– Based on polyesters:		
3208.10				
3208.10.10	kg	– – – Automotive Paints	Free	Free
3208.10.20	kg	– – – Marine paints	Free	Free
3208.10.30	kg	– – – Varnishes and lacquers:	Free	Free
3208.10.90	kg	– – – Other	Free	Free
3208.20		– Based on acrylic or vinyl polymers:		
3208.20.10	kg	– – – Automotive Paints	Free	Free
3208.20.20	kg	– – – Marine paints	Free	Free
3208.20.30	kg	– – – Varnishes and lacquers:	Free	Free
3208.20.90	kg	– – – Other	Free	Free
3208.90		– Other:		
3208.90.10	kg	– – – Automotive Paints	Free	Free
3208.90.20	kg	– – – Marine paints	Free	Free
3208.90.30	kg	– – – Varnishes and lacquers:	Free	Free
3208.90.90	kg	– – – Other	Free	Free
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:		
		– Based on acrylic or vinyl polymers:		
3209.10				
3209.10.10	kg	– – – Paints and enamels:	Free	Free
3209.10.20	kg	– – – Varnishes and lacquers:	Free	Free

3209.90		- Other:		
3209.90.10	kg	---- Paints and enamels:	Free	Free
3209.90.20	kg	--- Varnishes and lacquers:	Free	Free
32.10				
3210.00.00	kg	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:	Free	Free
32.11				
3211.00.00	ltr	Prepared driers	Free	Free
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:		
3212.10.00	. .	- Stamping foils	Free	Free
3212.90.00	kg	- Other	Free	Free
32.13		Artists, students or signboard painters colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:		
3213.10.00	. .	- Colours in sets	Free	Free
3213.90.00	. .	- Other	Free	Free
32.14		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:		
3214.10		- Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics; painters fillings:		
3214.10.10	kg	--- Glaziers putty; wood fillers; plastic wood	Free	Free
3214.10.90	. .	--- Other	Free	Free
3214.90.00	. .	- Other	Free	Free
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:		
		- Printing ink:		
3215.11.00	. .	--- Black	Free	Free
3215.19.00	kg	--- Other	Free	Free
3215.90		- Other:		
3215.90.10	kg	--- Cartridge ink refills for fountain pens	Free	Free
3215.90.90	kg	--- Other	Free	Free

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Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

NOTES:

- This Chapter does not cover:
 - Natural oleoresins or vegetable extracts of heading 13.01 or 13.02; (b) Soap or other products of heading 34.01; or
 - Gum, wood or sulphate turpentine or other products of heading 38.05.
- 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.
- 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.
- 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.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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:		
3301.12.00	kg	– – Of orange	Free	Free
3301.13.00	kg	– – Of lemon	Free	Free
3301.19.00	kg	– – Other	Free	Free
		– Essential oils other than those of citrus fruit:		
3301.24.00	kg	– – Of peppermint (<i>Mentha piperita</i>)	Free	Free
3301.25.00	kg	– – Of other mints	Free	Free
3301.29		– – Other		
3301.29.10	kg	. . . Island oils (e.g. Tamanu oil, Tongan oil, FSM oil, Manoi oil)	Free	Free
3301.29.90	kg	. . . Other	Free	Free
3301.30.00	kg	– Resinoids	Free	Free
3301.90		– Other:		
3301.90.10	kg	. . . Aqueous distillates and aqueous solutions of essential oils:	Free	Free
3301.90.90	kg	. . . Other	Free	Free
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:		
3302.10		– Of a kind used in the food or drink industries:		
		. . . Preparations containing alcohol based on one or more odoriferous substances of a kind used for the manufacture of beverages:		
3302.10.11	kg	. . . . Of an alcoholic strength by volume not exceeding 0.5% vol.	Free	Free
3302.10.12	l al	. . . . Containing more than 0.5% vol., but not more than 1.15% vol.	Free	Free
3302.10.13	l al	. . . . Containing more than 1.15% vol., but not more than 2.5% vol.:	Free	Free
3302.10.14	l al	. . . . Containing more than 2.5% vol., but not more than 6% vol.:	Free	Free
3302.10.15	l al	. . . . Containing more than 6% vol., but not more than 9% vol.:	Free	Free
3302.10.16	l al	. . . . Containing more than 9% vol., but not more than 14% vol.:	Free	Free
3302.10.17	l al	. . . . Containing more than 14% vol., but not more than 23% vol.:	Free	Free
3302.10.19	kg	. . . . Other	Free	Free
		Mixtures of odoriferous substances and mixtures, etc. –continued.		
3302.90		– Other		
3302.90.10	kg	. . . Powder and preparations for making beverages other than those with a basis of milk; flavoured or coloured sugar syrups other than those falling under Heading Nos.1808 and 1901	Free	Free
3302.90.20	ltr	. . . Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages	Free	Free
3302.90.90	ltr	. . . Other	Free	Free
33.03				
3303.00.00	ltr	Perfumes and toilet waters:	Free	Free
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:		
3304.10.00	. .	– Lip make-up preparations	Free	Free
3304.20.00	. .	– Eye make-up preparations	Free	Free
3304.30.00	. .	– Manicure or pedicure preparations	Free	Free
		– Other:		
3304.91.00	. .	– – Powders, whether or not compressed	Free	Free
3304.99		– – Other		
3304.99.10	. .	. . . Baby oil and lotions	Free	Free

3304.99.20	..	... Island oils and lotions (e.g. Samoan oil, Samoan lotion)	Free	Free
3304.99.90	..	... Other	Free	Free
33.05		Preparations for use on the hair:		
3305.10.00	..	- Shampoos	Free	Free
3305.20.00	..	- Preparations for permanent waving or straightening	Free	Free
3305.30.00	..	- Hair lacquers	Free	Free
3305.90		- Other		
3305.90.10	..	... Hair dye	Free	Free
3305.90.90	..	... Other	Free	Free
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:		
3306.10.00	..	- Dentifrices:	Free	Free
3306.20.00	kg	- Yarn used to clean between the teeth (dental floss):	Free	Free
3306.90.00	..	- Other	Free	Free
		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 deodorisers, whether or not perfumed or having disinfectant properties:		
3307.10.00	No	- Pre-shave, shaving or after-shave preparations:	Free	Free
3307.20.00	No	- Personal deodorants and antiperspirants	Free	Free
3307.30.00	..	- Perfumed bath salts and other bath preparations	Free	Free
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307.41.00	..	-- "Agarbatti" and other odoriferous preparations which operate by burning	Free	Free
3307.49	..	-- Other	Free	Free
3307.49.10	..	... Room deodorisers	Free	Free
3307.49.90	..	... Other	Free	Free
3307.90		- Other:		
3307.90.10	..	... Urinal deodorant blocks	Free	Free
3307.90.20	..	... Animal toilet preparations	Free	Free
3307.90.90	..	... Other	Free	Free

* * *

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

NOTES:

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (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.

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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; or
- (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 and 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.).

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the – Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
3401.11.00	kg	– – For toilet use (including medicated products)	Free	Free
3401.19.00	kg	– – Other	Free	Free
3401.20.00	kg	– Soap in other forms	Free	Free
3401.30.00	kg	– 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	Free	Free
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01: – Organic surface-active agents, whether or not put up for retail sale:		
3402.11.00	kg	– – Anionic	Free	Free
3402.12.00	kg	– – Cationic	Free	Free
		Organic surface-active agents, etc. –continued. – Organic surface-active agents, etc. –continued.		
3402.13.00	kg	– – Non-ionic	Free	Free
3402.19.00	kg	– – Other	Free	Free
3402.20.00	kg	– Preparations put up for retail sale	Free	Free
3402.90.00	kg	– Other	Free	Free
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals: – Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11.00	kg	– – Preparations for the treatment of textile materials, leather, furskins or other materials	Free	Free
3403.19.00	kg	– – Other:	Free	Free
		– Other:		
3403.91.00	kg	– – Preparations for the treatment of textile materials, leather, furskins or other materials	Free	Free
3403.99.00	kg	– – Other:	Free	Free
34.04		Artificial waxes and prepared waxes:		
3404.20.00	kg	– Of poly(oxyethylene)(polyethylene glycol)	Free	Free
3404.90.00	kg	– Other	Free	Free

34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04:		
3405.10.00	..	– Polishes, creams and similar preparations for footwear or leather	Free	Free
3405.20.00	..	– Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	Free	Free
3405.30.00	..	– Polishes and similar preparations for coachwork, other than metal polishes	Free	Free
3405.40.00	..	– Scouring pastes and powders and other scouring preparations	Free	Free
3405.90.00	..	– Other	Free	Free
34.06				
3406.00.00	..	Candles, tapers and the like	Free	Free
34.07				
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)	Free	Free

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Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

NOTES:

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

* * *

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
35.01		Casein, caseinates and other casein derivatives; casein glues:		
3501.10.00	kg	– Casein	Free	Free
3501.90.00	kg	– Other	Free	Free
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:		
		– Egg albumin:		
3502.11.00	kg	– – Dried	Free	Free
3502.19.00	kg	– – Other	Free	Free
3502.20.00	kg	– Milk albumin, including concentrates of two or more whey proteins	Free	Free
3502.90.00	kg	– Other	Free	Free
35.03				

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3503.00.00	kg	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01:	Free	Free
35.04				
3504.00.00	kg	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	Free	Free
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
3505.10.00	kg	— Dextrins and other modified starches	Free	Free
3505.20.00	kg	— Glues	Free	Free
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:		
3506.10.00	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	Free	Free
		— Other:		
3506.91.00	kg	— — Adhesives based on polymers of heading 39.01 to 39.13 or on rubber	Free	Free
3506.99.00	kg	— — Other	Free	Free
35.07		Enzymes; prepared enzymes not elsewhere specified or included:		
3507.10.00	. .	— Rennet and concentrates thereof:	Free	Free
3507.90.00	. .	— Other	Free	Free

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Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

NOTES:

- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- The expression “articles of combustible materials” in heading 36.06 applies only to:
 - 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;
 - 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
 - Resin torches, firelighters and the like.

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Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
36.01				
3601.00.00	kg	Propellant powders	Free	Free
36.02				
3602.00.00	kg	Prepared explosives, other than propellant powders	Free	Free
36.03				
3603.00		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		
3603.00.10	. .	— — — Safety fuses	Free	Free
3603.00.20	. .	— — — Detonating fuses	Free	Free
3603.00.30	. .	— — — Percussion cap	Free	Free

3603.00.40	..	--- Detonating caps	Free	Free
3603.00.50	..	--- Igniters	Free	Free
3603.00.60	..	--- Electric detonators	Free	Free
3603.00.90	..	--- Other	Free	Free
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:		
3604.10.00	..	- Fireworks:	Free	Free
3604.90.00	..	- Other	Free	Free
36.05				
3605.00		Matches, other than pyrotechnic articles of heading 36.04		
3605.00.10	HBx	--- Wooden	Free	Free
3605.00.90	..	--- Other	Free	Free
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:		
3606.10.00	ltr	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300 cm ³ :	Free	Free
3606.90.00	..	- Other:	Free	Free

* * *

Chapter 37

Photographic or cinematographic goods

NOTES:

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

* * *

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, or textiles; instant print film in the flat, sensitised,		
3701.10.00	..	- For X-ray	Free	Free
3701.20.00	..	- Instant print film	Free	Free
3701.30		- Other plates and film, with any side exceeding 255 mm:		
3701.30.10	..	--- Photo process plates for offset reproduction	Free	Free
3701.30.20	..	--- Lithographic plates	Free	Free
3701.30.90	..	--- Other	Free	Free
		- Other:		
3701.91.00	..	-- For colour photography (polychrome)	Free	Free
3701.99.00	..	-- Other:	Free	Free
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed:		
3702.10.00	..	- For X-ray	Free	Free
		- Other film, without perforations, of a width not exceeding 105 mm:		
3702.31.00	..	-- For colour photography (polychrome)	Free	Free
3702.32.00	..	-- Other, with silver halide emulsion	Free	Free
3702.39.00	..	-- Other	Free	Free
		- Other film, without perforations, of a width exceeding 105mm		

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3702.41.00	. .	--- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	Free	Free
3702.42.00	. .	--- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	Free	Free
3702.43.00	. .	--- Of a width exceeding 610 mm and of a length not exceeding 200 m	Free	Free
3702.44.00	. .	--- Of a width exceeding 105 mm but not exceeding 610 mm	Free	Free
		--- Other film, for colour photography (polychrome):		
3702.52.00	. .	--- Of a width not exceeding 16 mm	Free	Free
3702.53.00	rls	--- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	Free	Free
3702.54.00	rls	--- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	Free	Free
3702.55.00	. .	--- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Free	Free
3702.56.00	. .	--- Of a width exceeding 35 mm	Free	Free
		-- Other:		
3702.96.00	. .	--- Of a width not exceeding 35 mm and of a length not exceeding 30 m	Free	Free
3702.97.00	. .	--- Of a width not exceeding 35 mm and of a length exceeding 30 m	Free	Free
3702.98.00	. .	--- Of a width exceeding 35 mm	Free	Free
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed:		
3703.10.00	. .	--- In rolls of a width exceeding 610 mm	Free	Free
3703.20.00	. .	--- Other, for colour photography (polychrome)	Free	Free
3703.90.00	. .	--- Other	Free	Free
37.04				
3704.00		Photographic plates, film, paper, paperboard and textiles, exposed but not developed		
3704.00.10	. .	--- Photoprocess plates for off-set reproduction	Free	Free
3704.00.90	. .	--- Other	Free	Free
37.05				
3705.00.00	. .	Photographic plates and film, exposed and developed, other than cinematographic film.	Free	Free
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:		
3706.10.00	m	--- Of a width of 35 mm or more	Free	Free
3706.90.00	m	--- Other	Free	Free
37.07		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:		
3707.10.00	. .	--- Sensitising emulsions	Free	Free
3707.90.00	. .	--- Other:	Free	Free

* * *

Chapter 38

Miscellaneous chemical products

NOTES:

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

- (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Tariff.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Tariff:
- (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) Fuchsel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Tariff, "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 Tariff;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.

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

7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

SUBHEADING NOTES—

- 1.-Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its

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salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathionmethyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2.-Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphosmethyl (ISO) or propoxur (ISO).

3.-Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, Aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.

4.-For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

* * *

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:		
3801.10.00	kg	– Artificial graphite	Free	Free
3801.20.00	..	– Colloidal or semi-colloidal graphite:	Free	Free
3801.30.00	..	– Carbonaceous pastes for electrodes and similar pastes for furnace linings	Free	Free
3801.90.00	..	– Other:	Free	Free
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black:		
3802.10.00	kg	– Activated carbon	Free	Free
3802.90.00	kg	– Other	Free	Free
38.03				
3803.00.00	ltr	Tall oil, whether or not refined	Free	Free
38.04				
3804.00.00	kg	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03:	Free	Free
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent:		
3805.10.00	ltr	– Gum, wood or sulphate turpentine oils	Free	Free
3805.90.00	ltr	– Other	Free	Free
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils;		
3806.10.00	kg	– Rosin and resin acids	Free	Free
3806.20.00	kg	– Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	Free	Free
3806.30.00	kg	– Ester gums:	Free	Free

3806.90.00	kg	— Other	Free	Free
38.07				
3807.00		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch		
3807.00.10	ltr	— Wood tar and wood tar oils; creosote and wood naphtha	Free	Free
3807.00.90	ltr	— Other	Free	Free
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers): — Goods specified in Subheading Note 1 to this Chapter:		
3808.52.00	No	— DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300g:	Free	Free
3808.59.00	No	— Other	Free	Free
		— Goods specified in Subheading Note 2 to this Chapter:		
3808.61.00	No	— In packings of a net weight content not exceeding 300g	Free	Free
3808.62.00	No	— In packings of a net weight content exceeding 300 g but not exceeding 7.5kg	Free	Free
3808.69.00	..	— Other	Free	Free
		— Other:		
3808.91		— Insecticides:		
3808.91.10	..	— Mosquito Repellants (Mat and coil)	Free	Free
3808.91.90	..	— Other	Free	Free
3808.92.00	No	— Fungicides	Free	Free
3808.93		— Herbicides, anti-sprouting products and plant-growth regulators:		
3808.93.10	..	— Herbicides	Free	Free
3808.93.90	..	— Other	Free	Free
3808.94		— Disinfectants		
3808.94.10	No	— Organic surface-active products and preparations, with active cation (e.g. quaternary ammonium salts) having disinfectant properties, put up for sale by retail	Free	Free
3808.94.90	No	— Other	Free	Free
3808.99		— Other		
3808.99.10	..	— Organic surface-active products and preparations, with active cation (e.g. quaternary ammonium salts), having antiseptic bactericidal or germicidal properties, put up for sale by retail	Free	Free
3808.99.20	..	— Rodenticides	Free	Free
3808.99.90	..	— Other	Free	Free
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:		
3809.10.00	No	— With a basis of amylaceous substances	Free	Free
		— Other:		
3809.91.00	..	— Of a kind used in the textile or like industries:	Free	Free
3809.92.00	..	— Of a kind used in the paper or like industries:	Free	Free
3809.93.00	..	— Of a kind used in the leather or like industries:	Free	Free
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods:		
3810.10.00	..	— Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	Free	Free
3810.90.00	..	— Other	Free	Free
38.11		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:		
3811.11.00	ltr	— Based on lead compounds	Free	Free

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3811.19.00	ltr	-- Other	Free	Free
		-- Additives for lubricating oils:		
3811.21.00	. .	-- Containing petroleum oils or oils obtained from bituminous minerals	Free	Free
3811.29.00	. .	-- Other	Free	Free
3811.90.00	. .	-- Other	Free	Free
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:		
3812.10.00	. .	-- Prepared rubber accelerators	Free	Free
3812.20.00	. .	-- Compound plasticisers for rubber or plastics	Free	Free
		-- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	Free	Free
3812.31.00	. .	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	Free	Free
3812.39.00	. .	-- Other	Free	Free
38.13				
3813.00.00	. .	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Free	Free
38.14				
3814.00.00	. .	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Free	Free
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:		
		-- Supported catalysts:		
3815.11.00	. .	-- With nickel or nickel compounds as the active substance	Free	Free
3815.12.00	. .	-- With precious metal or precious metal compounds as the active substance	Free	Free
3815.19.00	. .	-- Other	Free	Free
3815.90.00	. .	-- Other	Free	Free
38.16				
3816.00.00	kg	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	Free	Free
38.17				
3817.00.00	. .	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	Free	Free
38.18				
3818.00.00	. .	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Free	Free
38.19				
3819.00.00	. .	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Free	Free
38.20				
3820.00.00	. .	Anti-freezing preparations and prepared de-icing fluids	Free	Free
38.21				
3821.00.00	. .	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Free	Free
38.22				
3822.00.00	. .	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials:	Free	Free
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
		-- Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11.00	kg	-- Stearic acid	Free	Free
3823.12.00	kg	-- Oleic acid	Free	Free
3823.13.00	kg	-- Tall oil fatty acids	Free	Free
3823.19.00	kg	-- Other:	Free	Free
3823.70.00	ltr	-- Industrial fatty alcohols	Free	Free

38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
3824.10.00	..	- Prepared binders for foundry moulds or cores	Free	Free
3824.30.00	..	- Non-agglomerated metal carbides mixed together or with metallic binders	Free	Free
3824.40.00	..	- Prepared additives for cements, mortars or concretes	Free	Free
3824.50.00	..	- Non-refractory mortars and concretes	Free	Free
3824.60.00	..	- Sorbitol other than that of subheading 2905.44	Free	Free
		- Mixtures containing halogenated derivatives of methane, ethane or propane:		
3824.71.00	kg	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	Free	Free
3824.72.00	kg	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	Free	Free
3824.73.00	kg	-- Containing hydrobromofluorocarbons (HBFCs)	Free	Free
3824.74.00	kg	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing	Free	Free
3824.75.00	kg	-- Containing carbon tetrachloride	Free	Free
3824.76.00	kg	-- Containing 1,1,1-trichloroethane (methyl chloroform)	Free	Free
3824.77.00	kg	-- Containing bromomethane (methyl bromide) or bromochloromethane		
3824.78.00	kg	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	Free	Free
3824.79.00	kg	-- Other	Free	Free
		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:		
		- Goods specified in Subheading Note 3 to this Chapter:		
3824.81.00	..	-- Containing oxirane	Free	Free
3824.82.00	..	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	Free
3824.83.00	..	-- Containing tris(2,3-dibromopropyl) phosphate	Free	Free
3824.84.00	..	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (chlorfenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	Free	Free
3824.85.00	..	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	Free	Free
3824.86.00	..	-- Containing pentachlorobenzene (ISO), or hexachlorobenzene (ISO)	Free	Free
3824.87.00	..	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	Free	Free
3824.88.00	..	-- Containing tetra-, penta-, hexa-, hepta-, or octabromodiphenyl ethers	Free	Free
		Prepared binders for foundry moulds or cores, etc. - continued.		
		- Other :		
3824.91.00	..	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	Free	Free
3824.99		-- Other		
		--- Electronic cigarette liquids (e-liquids)	Free	Free
3824.99.11	No	... Nicotine e-liquids	Free	Free
3824.99.19	No	... Other e-liquids	Free	Free
3824.99.20	..	--- Food preservatives	Free	Free
3824.99.90	..	--- Other	Free	Free
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter:		
3825.10.00	..	- Municipal waste	Free	Free
3825.20.00	..	- Sewage sludge	Free	Free
3825.30.00	..	- Clinical waste	Free	Free

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		– Waste organic solvents:		
3825.41.00	..	– – Halogenated	Free	Free
3825.49.00	..	– – Other	Free	Free
3825.50.00	..	– Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Free	Free
		– Other wastes from chemical or allied industries:		
3825.61.00	..	– – Mainly containing organic constituents	Free	Free
3825.69.00	..	– – Other	Free	Free
3825.90.00	..	– Other	Free	Free
38.26				
3826.00.00	..	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals:	Free	Free

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SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

NOTES:

- 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:
 - having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - presented together; and
 - identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 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:

- Throughout the Tariff 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 Tariff any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
- This Chapter does not cover:
 - Lubricating preparations of heading 27.10 or 34.03;
 - Waxes of heading 27.12 or 34.04;
 - Separate chemically defined organic compounds (Chapter 29);
 - Heparin or its salts (heading 30.01);
 - Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to

39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

- (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purpose as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11); (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.

4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

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:

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- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (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" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheading 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in that subheading and in those Tariff items, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

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

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

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

* * *

I.- PRIMARY FORMS

39.01		Polymers of ethylene, in primary forms:		
3901.10.00	kg	- Polyethylene having a specific gravity of less than 0.94	Free	Free
3901.20.00	kg	- Polyethylene having a specific gravity of 0.94 or more	Free	Free
3901.30.00	kg	- Ethylene-vinyl acetate copolymers:	Free	Free
3901.40.00	kg	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	Free	Free
3901.90.00	kg	- Other	Free	Free
39.02		Polymers of propylene or of other olefins, in primary forms:		
3902.10.00	kg	- Polypropylene	Free	Free
3902.20.00	kg	- Polyisobutylene	Free	Free
3902.30.00	kg	- Propylene copolymers	Free	Free
3902.90.00	kg	- Other	Free	Free
39.03		Polymers of styrene, in primary forms:		
		- Polystyrene:		
3903.11.00	kg	-- Expansible	Free	Free
3903.19.00	kg	-- Other	Free	Free
3903.20.00	kg	- Styrene-acrylonitrile (SAN) copolymers	Free	Free
3903.30.00	kg	- Acrylonitrile-butadiene-styrene (ABS) copolymers	Free	Free
3903.90.00	kg	- Other:	Free	Free
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms:		
3904.10.00	kg	- Poly(vinyl chloride), not mixed with any other substances	Free	Free
		- Other poly(vinyl chloride):		
3904.21.00	kg	--- Non-plasticised	Free	Free
3904.22.00	kg	--- Plasticised	Free	Free
3904.30.00	kg	- Vinyl chloride-vinyl acetate copolymers	Free	Free
3904.40.00	kg	- Other vinyl chloride copolymers	Free	Free
3904.50.00	kg	- Vinylidene chloride polymers	Free	Free
		- Fluoro-polymers:		
3904.61.00	kg	--- Polytetrafluoroethylene	Free	Free
3904.69.00	kg	--- Other	Free	Free
3904.90.00	kg	- Other	Free	Free

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39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:		
		– Poly(vinyl acetate):		
3905.12.00	kg	– – In aqueous dispersion	Free	Free
3905.19.00	kg	– – Other	Free	Free
		– Vinyl acetate copolymers:		
3905.21.00	kg	– – In aqueous dispersion	Free	Free
3905.29.00	kg	– – Other	Free	Free
3905.30.00	kg	– Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free	Free
		– Other:		
3905.91.00	kg	– – Copolymers	Free	Free
3905.99.00	kg	– – Other	Free	Free
39.06		Acrylic polymers in primary forms:		
3906.10.00	kg	– Poly(methyl methacrylate):	Free	Free
3906.90.00	kg	– Other:	Free	Free
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:		
3907.10.00	kg	– Polyacetals:	Free	Free
3907.20.00	kg	– Other polyethers:	Free	Free
3907.30.00	kg	– Epoxide resins:	Free	Free
3907.40.00	kg	– Polycarbonates:	Free	Free
3907.50.00	kg	– Alkyd resins:	Free	Free
		Polyacetals, other polyethers and epoxide, etc. continued.		
		– Poly (ethylene terephthalate):		
3907.61.00	kg	– – Having a viscosity number of 78 ml/g or higher	Free	Free
3907.69.00	kg	– – Other	Free	Free
3907.70.00	kg	– Poly (lactic acid):	Free	Free
		– Other polyesters:		
3907.91.00	kg	– – Unsaturated:	Free	Free
3907.99.00	kg	– – Other:	Free	Free
39.08		Polyamides in primary forms:		
3908.10.00	kg	– Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:	Free	Free
3908.90.00	kg	– Other:	Free	Free
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms:		
3909.10.00	kg	– Urea resins; thiourea resins:	Free	Free
3909.20.00	kg	– Melamine resins:	Free	Free
		– Other amino-resins:		
3909.31.00	kg	– – Poly(methylene phenyl isocyanate)(crude MDI, polymeric MDI)	Free	Free
3909.39.00	kg	– – Other	Free	Free
3909.40.00	kg	– Phenolic resins:	Free	Free
3909.50.00	kg	– Polyurethanes:	Free	Free
39.10		Silicones in primary forms:		
3910.00.00	kg		Free	Free
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphonates and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:		
3911.10.00	kg	– Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	Free	Free
3911.90.00	kg	– Other:	Free	Free
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:		
		– Cellulose acetates:		
3912.11.00	kg	– – Non-plasticised	Free	Free
3912.12.00	kg	– – Plasticised	Free	Free
3912.20.00	kg	– Cellulose nitrates (including collodions)	Free	Free
		– Cellulose ethers:		
3912.31.00	kg	– – Carboxymethylcellulose and its salts	Free	Free
3912.39.00	kg	– – Other	Free	Free
3912.90.00	kg	– Other	Free	Free

39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:		
3913.10.00	kg	– Alginic acid, its salts and esters	Free	Free
3913.90.00	kg	– Other	Free	Free
39.14				
3914.00.00	kg	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	Free	Free
		II.- WASTE, PARINGS AND SCRAP; SEMI- MANUFACTURES; ARTICLES		
39.15		Waste, parings and scrap, of plastics:		
3915.10.00	kg	– Of polymers of ethylene	Free	Free
3915.20.00	kg	– Of polymers of styrene	Free	Free
3915.30.00	kg	– Of polymers of vinyl chloride	Free	Free
3915.90.00	kg	– Of other plastics	Free	Free
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:		
3916.10.00	kg	– Of polymers of ethylene	Free	Free
3916.20.00	kg	– Of polymers of vinyl chloride	Free	Free
3916.90.00	kg	– Of other plastics	Free	Free
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:		
3917.10.00	kg	– Artificial guts (sausage casings) of hardened protein or of cellulosic materials:	Free	Free
		– Tubes, pipes and hoses, rigid:		
3917.21.00	kg	– – Of polymers of ethylene	Free	Free
3917.22.00	kg	– – Of polymers of propylene	Free	Free
3917.23.00	kg	– – Of polymers of vinyl chloride	Free	Free
3917.29.00	kg	– – Of other plastics:	Free	Free
		– Other tubes, pipes and hoses:		
3917.31		– – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa		
3917.31.10	kg	. . . Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	Free	Free
3917.31.20	kg	. . . Drinking straw	Free	Free
3917.31.90	kg	. . . Other	Free	Free
3917.32		– – Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	kg	. . . Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	Free	Free
3917.32.20	kg	. . . Drinking straw	Free	Free
3917.32.90	kg	. . . Other	Free	Free
3917.33		– – Other, not reinforced or otherwise combined with other materials, with fittings		
3917.33.10	kg	. . . Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	Free	Free
3917.33.20	kg	. . . Drinking straw	Free	Free
3917.33.90	kg	. . . Other	Free	Free
3917.39		– – Other:		
3917.39.10	kg	. . . Of a kind used as replacement component in motor vehicles of 87.01 to 87.05	Free	Free
3917.39.20	kg	. . . Drinking straw	Free	Free
3917.39.30	kg	. . . Lay-flat tubing of polyethylene (Polyethylene)	Free	Free
3917.39.90	kg	. . . Other	Free	Free
3917.40.00	kg	– Fittings	Free	Free
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:		
3918.10.00	kg	– Of polymers of vinyl chloride:	Free	Free
3918.90.00	kg	– Of other plastics:	Free	Free

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39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls		
3919.10.00	m2	— In rolls of a width not exceeding 20 cm:	Free	Free
3919.90.00	m2	— Other:	Free	Free
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:		
3920.10		— Of polymers of ethylene:		
3920.10.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.10.20	kg	. . . Low or high density polyethylene (polythylene)	Free	Free
3920.10.90	kg	. . . Other	Free	Free
3920.20		— Of polymers of propylene:		
3920.20.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.20.90	kg	. . . Other	Free	Free
3920.30.00	kg	— Of polymers of styrene:	Free	Free
		— Of polymers of vinyl chloride:		
3920.43		— Containing by weight not less than 6% of plasticisers		
3920.43.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.43.90	kg	. . . Low or high density polyethylene (polythylene)	Free	Free
3920.49.00	kg	— Other	Free	Free
		Other plates, sheets, film, foil and strip, etc. continued.		
		— Of acrylic polymers		
3920.51.00	kg	— Of poly(methyl methacrylate):	Free	Free
3920.59.00	kg	— Other:	Free	Free
		— Of polycarbonates, alkyd resins, polyallyl esters or other polyester:		
3920.61.00	kg	— Of polycarbonates:	Free	Free
3920.62		— Of poly(ethylene terephthalate):		
3920.62.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.62.90	kg	. . . Other	Free	Free
3920.63		— Of unsaturated polyesters:		
3920.63.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.63.90	kg	. . . Other	Free	Free
3920.69.00	kg	— Of other polyesters:	Free	Free
		— Of cellulose or its chemical derivatives:		
3920.71.00	kg	— Of regenerated cellulose	Free	Free
3920.73.00	kg	— Of cellulose acetate	Free	Free
3920.79.00	kg	— Of other cellulose derivatives:	Free	Free
		— Of other plastics:		
3920.91.00	kg	— Of poly(vinyl butyral):	Free	Free
3920.92		— Of polyamides:		
3920.92.10	m2	. . . Printed and unprinted laminated films in rolls	Free	Free
3920.92.90	kg	. . . Other	Free	Free
3920.93.00	kg	— Of amino-resins:	Free	Free
3920.94.00	m2	— Of phenolic resins	Free	Free
3920.99.00	kg	— Of other plastics:	Free	Free
39.21		Other plates, sheets, film, foil and strip, of plastics:		
		— Cellular:		
3921.11		— Of polymers of styrene:		
3921.11.10	kg	. . . Textile fabric coated or laminated on both sides	Free	Free
3921.11.90	kg	. . . Other	Free	Free
3921.12		— Of polymers of vinyl chloride		
3921.12.10	kg	. . . Textile fabric coated or laminated on both sides	Free	Free
3921.12.90	kg	. . . Other	Free	Free
3921.13		— Of polyurethanes:		
3921.13.10	kg	. . . Textile fabric coated or laminated on both sides	Free	Free
3921.13.90	kg	. . . Other	Free	Free
3921.14.00	kg	— Of regenerated cellulose	Free	Free
3921.19.00	kg	— Of other plastics:	Free	Free
3921.90		— Other:		
3921.90.10	kg	. . . Laminated plates and sheets, hard	Free	Free
3921.90.90	kg	. . . Other:	Free	Free

39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:		
3922.10.00	No	— Baths, shower-baths, sinks and wash-basins	Free	Free
3922.20.00	No	— Lavatory seats and covers	Free	Free
3922.90.00	No	— Other:	Free	Free
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:		
3923.10		— Boxes, cases, crates and similar articles:	Free	Free
		— — — Of Polystyrene (Styrofoam)		
3923.10.11	Hd	. . . . Single used containers, takeaway food containers and alike.	Free	Free
3923.10.12	Hd	. . . . Trays of a kind used for food presentation and packing, such as butchers meat, fish and fruit displays.	Free	Free
3923.10.19	Hd	. . . . Other	Free	Free
3923.10.90	Hd	— — — Other	Free	Free
		— Sacks and bags (including cones):		
3923.21.00	kg	— — Of polymers of ethylene:	Free	Free
3923.29.00	kg	— — Of other plastics:	Free	Free
3923.30.00	Hd	— Carboys, bottles, flasks and similar articles	Free	Free
		Articles for the conveyance or packing, etc. —continued.		
3923.40.00	..	— Spools, cops, bobbins and similar supports	Free	Free
3923.50.00	Hd	— Stoppers, lids, caps and other closures	Free	Free
3923.90		— Other:		
3923.90.10	Hd	. . . Of biodegradable plastics (Green Bag)	Free	Free
3923.90.20	No	. . . Chilly bins	Free	Free
3923.90.90	No	. . . Other	Free	Free
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:		
3924.10		— Tableware and kitchenware:		
		— — — Polystyrene (Styrofoam)		
3924.10.11	kg	. . . . Plates	Free	Free
3924.10.12	kg	. . . . Cups	Free	Free
3924.10.19	kg	. . . . Other	Free	Free
3924.10.90	kg	— — — Other plastics	Free	Free
3924.90.00	kg	— Other:	Free	Free
39.25		Builders ware of plastics, not elsewhere specified or included:		
3925.10.00	..	— Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	Free	Free
3925.20.00	No	— Doors, windows and their frames and thresholds for doors	Free	Free
		— Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:		
3925.30.10	..	. . . Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	Free	Free
3925.30.90	..	. . . Other	Free	Free
3925.90.00	kg	— Other	Free	Free
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14:		
3926.10.00	..	— Office or school supplies:	Free	Free
3926.20.00	..	— Articles of apparel and clothing accessories (including gloves, mittens and mitts):	Free	Free
3926.30.00	..	— Fittings for furniture, coachwork or the like	Free	Free
3926.40.00	..	— Statuettes and other ornamental articles:	Free	Free
3926.90		— Other:		
3926.90.10	kg	. . . Of a kind used as replacement components in motor vehicles of 87.01 to 87.05	Free	Free
3926.90.20	No	. . . Mounting, fitting and similar articles specially designed for electrical and telecommunication works	Free	Free
3926.90.30	No	. . . Imitation Pearl	Free	Free
3926.90.90	kg	. . . Other	Free	Free

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Chapter 40

Rubber and articles thereof

NOTES—

1. Except where the context otherwise requires, throughout the Tariff the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
 - (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. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (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 prevulcanised 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,

8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

* * *				
Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural		
4001.10.00	kg	- Natural rubber latex, whether or not pre-vulcanised	Free	Free
		- Natural rubber in other forms:		
4001.21.00	kg	-- Smoked sheets	Free	Free
4001.22.00	kg	-- Technically specified natural rubber (TSNR)	Free	Free
4001.29.00	kg	-- Other:	Free	Free
4001.30.00	kg	- Balata, gutta-percha, guayule, chicle and similar natural gums:	Free	Free
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:		
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11.00	kg	-- Latex	Free	Free
4002.19.00	kg	-- Other:	Free	Free
4002.20.00	kg	- Butadiene rubber (BR):	Free	Free
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31.00	kg	-- Isobutene-isoprene (butyl) rubber (IIR):	Free	Free
4002.39.00	kg	-- Other	Free	Free
4002.11.00	kg	-- Latex	Free	Free
4002.19.00	kg	-- Other:	Free	Free
4002.20.00	kg	- Butadiene rubber (BR):	Free	Free
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31.00	kg	-- Isobutene-isoprene (butyl) rubber (IIR):	Free	Free
4002.39.00	kg	-- Other	Free	Free
4002.41.00	kg	-- Latex	Free	Free
4002.49.00	kg	-- Other:	Free	Free
		- Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	kg	-- Latex	Free	Free
4002.59.00	kg	-- Other:	Free	Free
4002.60.00	kg	- Isoprene rubber (IR):	Free	Free
4002.70.00	kg	- Ethylene-propylene-non-conjugated diene rubber (EPDM):	Free	Free
4002.80.00	kg	- Mixtures of any product of heading 40.01 with any product of this heading:	Free	Free
		- Other:		
4002.91.00	kg	-- Latex	Free	Free
4002.99.00	kg	-- Other:	Free	Free
40.03				
4003.00.00	kg	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	Free
40.04				
4004.00.00	kg	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Free	Free
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:		
4005.10.00	kg	- Compounded with carbon black or silica:	Free	Free
4005.20.00	..	- Solutions; dispersions other than those of subheading 4005.10	Free	Free
		- Other		

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4005.91.00	kg	-- Plates, sheets and strip	Free	Free
4005.99.00	kg	-- Other:	Free	Free
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:		
4006.10.00	kg	-- "Camel-back" strips for retreading rubber tyres:	Free	Free
4006.90.00	kg	-- Other:	Free	Free
40.07				
4007.00.00	..	Vulcanised rubber thread and cord	Free	Free
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:		
		-- Of cellular rubber:		
4008.11.00	..	-- Plates, sheets and strip:	Free	Free
4008.19.00	..	--- Other	Free	Free
		-- Of non-cellular rubber:		
4008.21		-- Plates, sheets and strip:		
4008.21.10	..	. . . Flooring materials in the piece and tiles, mats and other articles	Free	Free
4008.21.20	..	. . . Rubber sheets other than expanded foam falling under 4008.11.10 used as material for footwear soling	Free	Free
4008.21.30	..	. . . Material for use as offset printing machine blankets	Free	Free
4008.21.90	..	. . . Other	Free	Free
4008.29.00	..	--- Other	Free	Free
40.09		Tubes, pipes and hoses, of vulcanised rubber other than Tubes, pipes and hoses, of vulcanised rubber other than joints, elbows, flanges):		
		-- Not reinforced or otherwise combined with other materials:		
4009.11		-- Without fittings		
4009.11.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.11.90	m	. . . Other	Free	Free
4009.12		-- With fittings:		
4009.12.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.12.90	m	. . . Other	Free	Free
		-- Reinforced or otherwise combined only with metal:		
4009.21	m	-- Without fittings		
4009.21.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.21.90	m	. . . Other	Free	Free
4009.22		-- With fittings:		
4009.22.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.22.90	m	. . . Other	Free	Free
		-- Reinforced or otherwise combined only with textile materials:		
4009.31		-- Without fittings		
4009.31.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.31.90	m	. . . Other	Free	Free
4009.32		-- With fittings:		
4009.32.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.32.90	m	. . . Other	Free	Free
		-- Reinforced or otherwise combined with other materials:		
4009.41		-- Without fittings		
4009.41.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.41.90	m	. . . Other	Free	Free
4009.42		-- With fittings:		
4009.42.10	m	. . . Of a kind used as replacement components in motor vehicles of headings 8701 to 8705	Free	Free
4009.42.90	m	. . . Other	Free	Free
40.10		Conveyor or transmission belts or belting, of vulcanised rubber:		

		– Conveyor belts or belting:		
4010.11.00	kg	– – Reinforced only with metal	Free	Free
4010.12.00	kg	– – Reinforced only with textile materials	Free	Free
4010.19.00	kg	– – Other	Free	Free
		– Transmission belts or belting:		
4010.31.00	..	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free
4010.32.00	..	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free
4010.33.00	..	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free
4010.34.00	..	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free
4010.35.00	kg	– – Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	Free	Free
4010.36.00	kg	– – Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	Free	Free
4010.39.00	kg	– – Other:	Free	Free
40.11		New pneumatic tyres, of rubber:		
4011.10.00	kg	– Of a kind used on motor cars (including station wagons and racing cars):	Free	Free
4011.20.00	kg	– Of a kind used on buses or lorries:	Free	Free
4011.30.00	No	– Of a kind used on aircraft	Free	Free
4011.40.00	No	– Of a kind used on motorcycles	Free	Free
4011.50.00	No	– Of a kind used on bicycles	Free	Free
4011.70.00	No	– Of a kind used on agricultural or forestry vehicles and machines	Free	Free
4011.80.00	No	– Of a kind used on construction, mining or industrial handling vehicles and machines	Free	Free
4011.90.00	No	– Other	Free	Free
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
		– Retreaded tyres:		
4012.11.00	No	– – Of a kind used on motor cars (including station wagons and racing cars):	Free	Free
4012.12.00	No	– – Of a kind used on buses or lorries	Free	Free
4012.13.00	No	– – Of a kind used on aircraft	Free	Free
4012.19.00	No	– – Other:	Free	Free
4012.20.00	No	– Used pneumatic tyres:	Free	Free
4012.90.00	No	– Other	Free	Free
40.13		Inner tubes, of rubber:		
4013.10.00	No	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Free	Free
4013.20.00	No	– Of a kind used on bicycles	Free	Free
4013.90.00	No	– Other	Free	Free
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:		
4014.10.00	Hd	– Sheath contraceptives	Free	Free
4014.90		– Other:		
4014.90.10	No	. . . Hot-water bottles	Free	Free
4014.90.20	No	. . . Teats	Free	Free
4014.90.90	No	. . . Other	Free	Free
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber		
		– Gloves, mittens and mitts:		
4015.11.00	pr	– – Surgical	Free	Free
		Articles of apparel and clothing accessories, etc.-continued		
		– Gloves, mittens and mitts, etc.-continued		
4015.19		– – Other:		
4015.19.10	pr	. . . Diving mittens and mitts	Free	Free

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4015.19.90	pr	. . . Other	Free	Free
4015.90		— Other		
4015.90.10	No	. . . Diving dress, wetsuits, and similar garments	Free	Free
4015.90.90	No	. . . Other:	Free	Free
40.16		Other articles of vulcanised rubber other than hard rubber:		
4016.10.00	..	— Of cellular rubber:	Free	Free
		— Other:		
4016.91.00	..	— Floor coverings and mats:	Free	Free
4016.92.00	..	. . . Erasers	Free	Free
4016.93.00	..	— Gaskets, washers and other seals	Free	Free
4016.94.00	..	— Boat or dock fenders, whether or not inflatable	Free	Free
4016.95.00	..	— Other inflatable articles	Free	Free
4016.99.00	..	— Other:	Free	Free
40.17				
4017.00		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:		
4017.00.10	..	. . . Hard rubber (for example, ebonite) in all forms, including waste and scrap	Free	Free
4017.00.90	..	. . . Other articles of hard rubber	Free	Free

* * *

SECTION VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

NOTES—

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

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

* * *				
Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:		
4101.20.00	No	– Whole hides and skins, unsplit, of a weight per skin not exceeding 8 Kg when simply dried, 10 Kg when dry-salted, or 16 Kg when fresh, wet-salted or otherwise preserved	Free	Free
4101.50		– Whole hides and skins, of a weight exceeding 16 Kg		
4101.50.10	No	– – Fresh	Free	Free
4101.50.90	No	– – Other	Free	Free
4101.90		– Other, including butts, bends and bellies		
4101.90.10	No	– – Fresh	Free	Free
4101.90.90	No	– – Other	Free	Free
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter:		
4102.10		– With wool on		
4102.10.10	No	– – – Fresh	Free	Free
4102.10.90	No	– – – Other	Free	Free
		– Without wool on:		
4102.21.00	No	– – Pickled	Free	Free
4102.29		– – Other		
4102.29.10	No	– – – Fresh	Free	Free
4102.29.90	No	– – – Other	Free	Free
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter:		
4103.20		– Of reptiles		
		– – – Of crocodiles		
4103.20.11	No	. . . . Fresh	Free	Free
4103.20.19	No	. . . . Other	Free	Free
		– – – Other		
4103.20.91	No	. . . . Fresh	Free	Free
4103.20.99	No	. . . . Other	Free	Free
4103.30		– Of swine		
4103.30.10	No	. . . Fresh	Free	Free
4103.20.90	No	. . . Other	Free	Free
4103.90		– Other		
4103.90.10	No	. . . Fresh	Free	Free
4103.90.90	No	. . . Other	Free	Free
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:		
		– In the wet state (including wet-blue):		
4104.11.00	No	– – Full grains, unsplit; grain splits:	Free	Free
4104.19.00	No	– – Other:	Free	Free
		– In the dry state (crust):		
4104.41.00	No	– – Full grains, unsplit; grain splits:	Free	Free
4104.49.00	No	– – Other:	Free	Free
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:		
4105.10.00	kg	– In the wet state (including wet-blue)	Free	Free
4105.30.00	m2	– In the dry state (crust)	Free	Free
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:		
		– Of goats or kids:		
4106.21.00	kg	– – In the wet state (including wet-blue)	Free	Free

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4106.22.00	kg	-- In the dry state (crust)	Free	Free
		– Of swine:		
4106.31.00	m2	-- In the wet state (including wet-blue)	Free	Free
4106.32.00	kg	-- In the dry state (crust)	Free	Free
4106.40		– Of reptiles		
4106.40.10	m2	. . . Of crocodiles	Free	Free
4106.40.90	kg	. . . Other	Free	Free
		– Other:		
4106.91.00	m2	-- In the wet state (including wet blue)	Free	Free
4106.92.00	m2	-- In the dry state (crust)	Free	Free
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14:		
		– Whole hides and skins:		
4107.11.00	m2	-- Full grains, unsplit:	Free	Free
4107.12.00	m2	-- Grain splits:	Free	Free
4107.19.00	m2	-- Other:	Free	Free
		– Other, including sides:		
4107.91.00	m2	-- Full grains, unsplit:	Free	Free
4107.92.00	m2	-- Grain splits:	Free	Free
4107.99.00	m2	-- Other:	Free	Free
41.12				
4112.00.00	m2	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	Free	Free
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14		
4113.10.00	m2	– Of goats or kids	Free	Free
4113.20.00	m2	– Of swine	Free	Free
4113.30		– Of reptiles		
4113.30.10	m2	. . . Of crocodiles	Free	Free
4113.30.90	m2	. . . Other	Free	Free
4113.90.00	m2	– Other	Free	Free
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:		
4114.10.00	m2	– Chamois (including combination chamois) leather	Free	Free
4114.20.00	m2	– Patent leather and patent laminated leather; metallised leather	Free	Free
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:		
4115.10.00	kg	– Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	Free	Free
4115.20.00	kg	– Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free	Free

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Chapter 42

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

NOTES—

- For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (heading 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);
- (i) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:

- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
- (b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
42.01				
4201.00.00	..	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	Free	Free
42.02				
		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, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
		--Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11.00	..	-- With outer surface of leather or of composition leather	Free	Free
4202.12.00	..	-- With outer surface of plastics or of textile materials	Free	Free
4202.19.00	..	-- Other	Free	Free
		Trunks, suit-cases, vanity-cases, etc. -Continued		
		-- Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	..	-- With outer surface of leather or of composition leather	Free	Free
4202.22.00	..	-- With outer surface of sheeting of plastics or of textile materials	Free	Free
4202.29.00	..	-- Other	Free	Free
		-- Articles of a kind normally carried in the pocket or in the handbag:		
4202.31.00	..	-- With outer surface of leather or of composition leather:	Free	Free

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4202.32.00	..	-- With outer surface of sheeting of plastics or of textile materials:	Free	Free
4202.39.00	..	-- Other	Free	Free
		-- Other:		
4202.91		-- With outer surface of leather or of composition leather:		
4202.91.10	..	. . . Golf bags	Free	Free
4202.91.20	..	. . . Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	Free	Free
4202.91.90	..	. . . Other	Free	Free
4202.92		-- With outer surface of sheeting of plastics or of textile materials:		
4202.92.10	..	. . . Golf bags	Free	Free
4202.92.20	..	. . . Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	Free	Free
4202.92.30	..	. . . Bilums (PNG bag)	Free	Free
4202.92.90	..	. . . Other	Free	Free
4202.99		-- Other		
4202.99.10	..	. . . Golf bags	Free	Free
4202.99.20	..	. . . Cases, boxes and similar containers specially shaped or fitted to contain cameras, camera lenses, binoculars and telescopes	Free	Free
4202.99.90	..	. . . Other	Free	Free
42.03		Articles of apparel and clothing accessories, of leather or of composition leather:		
4203.10.00	No	-- Articles of apparel:	Free	Free
		-- Gloves, mittens and mitts:		
4203.21.00	pr	-- Specially designed for use in sports:	Free	Free
4203.29.00	pr	-- Other	Free	Free
4203.30.00	No	-- Belts and bandoliers:	Free	Free
4203.40.00	No	-- Other clothing accessories:	Free	Free
42.05		Other articles of leather or of composition leather.		
4205.00				
4205.00.10	kg	. . . Articles of leather or of composition leather, of a kind used in machinery or mechanical appliance or for other technical use	Free	Free
4205.00.90	..	. . . Other	Free	Free
4206.00.00	..	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	Free	Free

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Chapter 43

Furskins and artificial fur; manufactures thereof

NOTES—

- Throughout the Tariff 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.
- This Chapter does not cover:
 - Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);
 - Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - Articles of Chapter 64;
 - Headgear or parts thereof of Chapter 65; or
 - Articles of Chapter 95 (for example, toys, games, sports requisites).
- 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.
- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.

5. Throughout the Tariff the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

* * *				
Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.		
4301.10.00	No	- Of mink, whole, with or without head, tail or paws	Free	Free
4301.30.00	No	- 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	Free	Free
4301.60.00	No	- Of fox, whole, with or without head, tail or paws	Free	Free
4301.80.00	No	- Other furskins, whole, with or without head, tail or paws	Free	Free
4301.90.00	No	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	Free
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.		
		- Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	No	-- Of mink	Free	Free
4302.19.00	No	-- Other:	Free	Free
4302.20.00	..	- Heads, tails, paws and other pieces or cuttings, not assembled	Free	Free
4302.30.00	..	- Whole skins and pieces or cuttings thereof, assembled:	Free	Free
43.03		Articles of apparel, clothing accessories and other of furskin.		
4303.10.00	..	- Articles of apparel and clothing accessories:	Free	Free
4303.90.00	..	- Other:	Free	Free
43.04				
4304.00.00	..	Artificial fur and articles thereof.	Free	Free

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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;

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- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 9603; or
 - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression densified wood means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
 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 subheading 4401.31, the expression wood pellets means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
		– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		
4401.11.00	..	– – Coniferous	Free	Free
4401.12.00	..	– – Non-coniferous	Free	Free
		Fuel wood, in logs, in billets, etc. –continued.		
		– Wood in chips or particles:		
4401.21.00	..	– – Coniferous	Free	Free
4401.22.00	..	– – Non-coniferous	Free	Free
		– Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :		
4401.31.00	..	– – Wood pellets	Free	Free
4401.39.00	..	– – Other	Free	Free
4401.40		– Sawdust and wood waste and scrap, not agglomerated		
4401.40.10	..	... Woodchips	Free	Free
4401.40.90	..	... Other	Free	Free
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated:		
4402.10.00	Kg	– Of bamboo	Free	Free
4402.90.00	Kg	– Other	Free	Free
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:		
		– Treated with paint, stains, creosote or other preservatives :		
4403.11.00	m3	– – Coniferous	Free	Free
4403.12.00	m3	– – Non-coniferous	Free	Free
		– Other, coniferous :		
4403.21.00	m3	– – Of pine (Pinus spp.), of which any cross-sectional dimension is 15 cm or more	Free	Free

4403.22.00	m3	-- Of pine (Pinus spp.), other	Free	Free
4403.23.00	m3	-- Of fir (Abies spp.) and spruce (Picea spp.), of which any crosssectional dimension is 15 cm or more	Free	Free
4403.24.00	m3	--- Of fir (Abies spp.) and spruce (Picea spp.), other	Free	Free
4403.25.00	m3	-- Other, of which any cross-sectional dimension is 15 cm or more	Free	Free
4403.26.00	m3	-- Other	Free	Free
		-- Other, of tropical wood :		
4403.41.00	m3	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	Free
4403.49.00	m3	-- Other	Free	Free
		-- Other :		
4403.91.00	m3	-- Of oak (Quercus spp.)	Free	Free
4403.93.00	m3	-- Of beech (Fagus spp.), of which any cross-sectional dimension is 15 cm	Free	Free
4403.94.00	m3	-- Of beech (Fagus spp.), other	Free	Free
4403.95.00	m3	-- Of birch (Betula spp.), of which any cross-sectional dimension is 15 cm	Free	Free
4403.96.00	m3	-- Of birch (Betula spp.), other	Free	Free
4403.97.00	m3	-- Of poplar and aspen (Populus spp.)	Free	Free
4403.98.00	m3	-- Of eucalyptus (Eucalyptus spp.)	Free	Free
4403.99		-- Other		
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:		
4404.10.00	..	-- Coniferous	Free	Free
4404.20.00	..	-- Non-coniferous	Free	Free
44.05				
4405.00.00	..	Wood wool; wood flour	Free	Free
44.06		Railway or tramway sleepers (cross-ties) of wood:		
		-- Not impregnated :		
4406.11.00	m3	-- Coniferous	Free	Free
4406.12.00	m3	-- Non-coniferous	Free	Free
		-- Other :		
4406.91.00	m3	-- Coniferous	Free	Free
4406.92.00	m3	-- Non-coniferous	Free	Free
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:		
		-- Coniferous:		
4407.11.00	m3	-- Of pine (Pinus spp.)	Free	Free
4407.12.00	m3	-- Of fir (Abies spp.) and spruce Picea spp.)	Free	Free
4407.19		-- Other		
4407.19.10	m3	. . . Of Dakua (Kauri)	Free	Free
4407.19.90	m3	. . . Other	Free	Free
		-- Of tropical wood:		
4407.21.00	m3	-- Mahogany (Swietenia spp.):	Free	Free
4407.22.00	m3	-- Virola, Imbuia and Balsa	Free	Free
4407.25.00	m3	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	Free
4407.26.00	m3	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	Free	Free
4407.27.00	m3	-- Sapelli	Free	Free
4407.28.00	m3	-- Iroko:	Free	Free
4407.29.00	m3	-- Other:	Free	Free
		-- Other		
4407.91.00	m3	-- Of oak (Quercus spp.)	Free	Free
4407.92.00	m3	-- Of beech (Fagus spp.)	Free	Free
4407.93.00	m3	-- Of maple (Acer spp.)	Free	Free
4407.94.00	m3	-- Of cherry (Prunus spp.)	Free	Free
4407.95.00	m3	-- Of ash (Fraxinus spp.)	Free	Free
4407.96.00	m3	-- Of birch (Betula spp.)		
4407.97.00	m3	-- Of poplar and aspen (Populus spp.)		
4407.99		-- Other:		

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. . . Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm common in the Pacific

4407.99.11	m3	. . . . Of raintree	Free	Free
4407.99.12	m3	. . . . Of kauvula	Free	Free
4407.99.13	m3	. . . . Of teakwood	Free	Free
4407.99.14	m3	. . . . Of sandalwood	Free	Free
4407.99.90	m3	. . . . Other	Free	Free

44.08 **Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:**

4408.10.00	m3	– Coniferous:	Free	Free
		– Of tropical wood:		
4408.31.00	m3	– – Dark Red Meranti, Light Red Meranti and Meranti Bakau:	Free	Free
4408.39.00	m3	– – Other	Free	Free
4408.90.00	m3	– Other	Free	Free

44.09 **Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:**

4409.10		– Coniferous:		
4409.10.10	m3	. . . Of Daka (Kauri)wood	Free	Free
4409.10.90	m3	. . . Other	Free	Free
		– Non-coniferous:		
4409.21.00	m3	– – Of bamboo:	Free	Free
4409.22		– – Of tropical wood:		
4409.22.10	m3	. . . Of raintree	Free	Free
4409.22.20	m3	. . . Of kavula	Free	Free
4409.22.90	m3	. . . Other	Free	Free
4409.29.00	m3	– – Other:	Free	Free

44.10 **Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:**

		– Of wood:		
4410.11.00	m3	– – Particle board	Free	Free
4410.12.00	m3	– – Oriented strand board (OSB)	Free	Free
4410.19.00	m3	– – Other	Free	Free
4410.90.00	m3	– Other	Free	Free

44.11 **Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:**

		– Medium density fibreboard (MDF):		
4411.12.00	m3	– – Of a thickness not exceeding 5 mm:	Free	Free
4411.13.00	m3	– – Of a thickness exceeding 5 mm but not exceeding 9 mm:	Free	Free
4411.14.00	m3	– – Of a thickness exceeding 9 mm:	Free	Free
		– Other:		
4411.92.00	m3	– – Of a density exceeding 0.8 g/cm ³ :	Free	Free
4411.93.00	m3	– – Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	Free	Free
4411.94.00	m3	– – Of a density not exceeding 0.5 g/cm ³ :	Free	Free

44.12 **Plywood, veneered panels and similar laminated wood:**

4412.10.00	..	– Of bamboo:	Free	Free
		– Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.00	..	– – With at least one outer ply of tropical wood.	Free	Free
		– Other plywood, consisting solely of sheets of wood		
4412.33.00	..	– – Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.)	Free	Free

4412.34.00	..	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	Free	Free
4412.39.00	m3	-- Other, with both outer plies of coniferous wood	Free	Free
		-- Other:		
4412.94.00	..	--- Blockboard, laminboard and battenboard	Free	Free
4412.99		-- Other:		
4412.99.10	..	. . . Veneered panels and plywood	Free	Free
4412.99.90	..	. . . Other	Free	Free
44.13				
4413.00.00	m3	Densified wood, in blocks, plates, strips or profile shapes	Free	Free
44.14				
4414.00.00	..	Wooden frames for paintings, photographs, mirrors or similar objects	Free	Free
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:		
4415.10.00	No	-- Cases, boxes, crates, drums and similar packings; cable- drums:	Free	Free
4415.20.00	No	-- Pallets, box pallets and other load boards; pallet collars	Free	Free
44.16				
4416.00.00	..	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Free	Free
44.17				
		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:		
4417.00.00	No	-- Tools and tool bodies	Free	Free
44.18				
		Builders joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:		
4418.10.00	..	-- Windows, French-windows and their frames	Free	Free
4418.20.00	No	-- Doors and their frames and thresholds	Free	Free
4418.40.00	..	-- Shuttering for concrete constructional work	Free	Free
4418.50.00	..	-- Shingles and shakes	Free	Free
4418.60.00	..	-- Posts and beams	Free	Free
		-- Assembled flooring panels:		
4418.73.00	..	-- Of bamboo or with at least the top layer (wear layer) of bamboo	Free	Free
4418.74.00	..	-- Other, for mosaic floors	Free	Free
4418.75.00	..	-- Other, multilayer:	Free	Free
4418.79.00	..	-- Other:	Free	Free
		-- Other	Free	Free
4418.91.00	..	-- Of bamboo	Free	Free
4418.99.00	..	-- Other	Free	Free
44.19				
		Tableware and kitchenware, of wood:		
		-- Of bamboo :		
4419.11.00	..	-- Bread boards, chopping boards and similar boards	Free	Free
4419.12.00	..	-- Chopsticks	Free	Free
4419.19.00	..	-- Other	Free	Free
4419.90.00	..	-- Other	Free	Free
44.20				
		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		
4420.10.00	..	-- Statuettes and other ornaments, of wood.	Free	Free
4420.90		-- Other:		
4420.90.10	..	. . . Wooden articles of furniture not falling in Chapter 94	Free	Free
4420.90.90	..	. . . Other	Free	Free
44.21				
		Other articles of wood:		
4421.10.00	..	-- Clothes hangers	Free	Free
		-- Other :		
4421.91.00	..	-- Of bamboo	Free	Free

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4421.99		-- Other		
4421.99.10	..	---- Spools, cops, bobbins, sewing thread reels and the like of turned wood	Free	Free
4421.99.20	..	---- Clothes pegs	Free	Free
4421.99.30	..	---- Toothpicks	Free	Free
4421.99.40	..	---- Candy sticks, ice cream sticks and ice cream spoons	Free	Free
4421.99.50	No	---- Coffin boxes	Free	Free
4421.99.90	..	---- Other	Free	Free

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Chapter 45

Cork and articles of cork

NOTES—

2. 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).

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Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.		
4501.10.00	kg	– Natural cork, raw or simply prepared	Free	Free
4501.90.00	kg	– Other	Free	Free
45.02				
4502.00.00	kg	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	Free	Free
45.03		Articles of natural cork.		
4503.10.00	..	– Corks and stoppers	Free	Free
4503.90.00	..	– Other	Free	Free
45.04				
		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	Free	Free
4504.10.00	..	– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Free	Free
4504.90		– Other:		
4504.90.10 Floats for use in fishing nets	Free	Free
4504.90.90 Other	Free	Free

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Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

NOTES:

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
		— Mats, matting and screens of vegetable materials:		
4601.21.00	..	— Of bamboo	Free	Free
4601.22.00	..	— Of rattan	Free	Free
4601.29.00	..	— Other	Free	Free
		— Other:		
4601.92.00	..	— Of bamboo	Free	Free
4601.93.00	..	— Of rattan	Free	Free
4601.94.00	..	— Of other vegetable materials	Free	Free
4601.99	..	— Other	Free	Free
4601.99.10 Tapa	Free	Free
4601.99.90 Other	Free	Free
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
		— Of vegetable materials:		
4602.11.00	..	— Of bamboo:	Free	Free
4602.12.00	..	— Of rattan:	Free	Free
4602.19.00	..	— Other:	Free	Free
4602.90.00	..	— Other:	Free	Free

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SECTION X

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

Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

NOTES:

3. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

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

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

NOTES:

4. For the purposes of this Chapter, except where the context otherwise requires, a reference to paper includes references to paperboard (irrespective of thickness or weight per m^2).
5. 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);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper or paperboard backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
6. 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, 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.
7. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2 , and apply only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
8. 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/m^2 :

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m^2 , or
 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
 1. weighing not more than 80 g/m^2 , or
 2. coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa. m^2/g ; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa. m^2/g .

For paper or paperboard weighing more than 150 g/m^2 :

- (a) coloured throughout the mass; or

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

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content 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.

9. 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.
10. 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 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUBHEADING NOTES:

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

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

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

- (a) Having a Mullen burst index of not less than 3.7 kPa. m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Cross direction	Minimum tensile kN/m
	Machine direction	Machine direction plus cross direction		
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

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

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130g/ 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 23⁰C.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper and paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non recovered pulp. These products have a Mullen burst index of not less than 2 kPa. m²/g.

6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m²/g.

7. For the purposes of subheading 4810.22, "lightweight 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.

* * *				
Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates

48.01

4801.00.00 kg Newsprint, in rolls or sheets Free Free

48.02

Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punching cards and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of 4801 or 4803; hand-made paper and paperboard.

4802.10.00 kg — Hand-made paper and paperboard Free Free

4802.20.00 kg — Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard Free Free

4802.40.00 kg — Wallpaper base Free Free

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Uncoated paper and paperboard, etc. --continued.

		— Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :		
4802.54.00	kg	— Weighing less than 40 g/m ²	Free	Free
4802.55.00	kg	— Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	Free	Free
4802.56.00	kg	— Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	Free
4802.57.00	kg	— Other, weighing 40 g/m ² or more but not more than 150 g/m ²	Free	Free
4802.58.00	kg	— Weighing more than 150 g/m ²	Free	Free
		— Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :		
4802.61.00	kg	— In rolls	Free	Free
4802.62		— In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
4802.62.10	kg	. . . Printing paper and photocopying paper (A3, A4, or A5)	Free	Free
4802.62.90	kg	. . . Others	Free	Free
4802.69.00	kg	— Other	Free	Free
48.03				
4803.00.00	kg	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	Free	Free
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of 4802 or 4803.		
		— Kraftliner:		
4804.11.00	kg	— Unbleached	Free	Free
4804.19.00	kg	— Other	Free	Free
		— Sack kraft paper :		
4804.21.00	kg	— Unbleached	Free	Free
4804.29.00	kg	— Other	Free	Free
		— Other kraft paper and paperboard weighing 150 g/m ² or less :		
4804.31.00	kg	— Unbleached	Free	Free
4804.39.00	kg	— Other	Free	Free
		— Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :		
4804.41.00	kg	— Unbleached	Free	Free
4804.42.00	kg	— 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	Free	Free
4804.49.00	kg	— Other	Free	Free
		— Other kraft paper and paperboard weighing 225 g/m ² or more :		
4804.51.00	kg	— Unbleached	Free	Free
4804.52.00	kg	— Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	Free	Free
4804.59.00	kg	— Other	Free	Free
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter		
		— Fluting paper :		
4805.11.00	kg	— Semi-chemical fluting paper	Free	Free
4805.12.00	kg	— Straw fluting paper	Free	Free
4805.19.00	kg	— Other	Free	Free

Other uncoated paper and paperboard, etc. --continued.

		— Testliner (recycled liner board) :		
4805.24.00	kg	— — Weighing 150 g/m ² or less	Free	Free
4805.25.00	kg	— — Weighing more than 150 g/m ²	Free	Free
4805.30.00	kg	— Sulphite wrapping paper	Free	Free
4805.40		— Filter paper and paperboard		
4805.40.10	kg	. . . Teabag paper	Free	Free
4805.40.20	kg	. . . Other	Free	Free
4805.50.00	kg	— Felt paper and paperboard	Free	Free
		— Other :		
4805.91.00	kg	— — Weighing 150 g/m ² or less	Free	Free
4805.92.00	kg	— — Weighing more than 150 g/m ² but less than 225 g/m ²	Free	Free
4805.93.00	kg	— — Weighing 225 g/m ² or more	Free	Free
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets		
4806.10.00	kg	— Vegetable parchment	Free	Free
4806.20.00	kg	— Greaseproof papers	Free	Free
4806.30.00	kg	— Tracing papers	Free	Free
4806.40.00	kg	— Glassine and other glazed transparent or translucent papers	Free	Free
48.07				
4807.00.00	kg	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	Free	Free
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in Heading 48.03		
4808.10.00	kg	— Corrugated paper and paperboard, whether or not perforated	Free	Free
4808.40.00	kg	— Kraft paper, creped or crinkled, whether or not embossed or perforated	Free	Free
4808.90.00	kg	— Other	Free	Free
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.		
4809.20.00	kg	— Self-copy paper	Free	Free
4809.90.00	kg	— Other	Free	Free
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.		
		— Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres		
4810.13		— — In rolls		
4810.13.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed	Free	Free
4810.13.90	kg	. . . Other	Free	Free
4810.14		— — In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
4810.14.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed	Free	Free
4810.14.20	kg	. . . Preprint paper in reels or rolls	Free	Free
4810.14.90	kg	. . . Other	Free	Free
4810.19.00	kg	— — Other	Free	Free

Paper and paperboard, coated on one or both sides, etc.-continued

— Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process :

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4810.22		— — Light-weight coated paper		
4810.22.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.22.20	kg	. . . Printing paper and photocopying paper (A3, A4, or A5)	Free	Free
4810.22.30	kg	. . . Preprint paper in reels or rolls	Free	Free
4810.22.90	kg	. . . Other	Free	Free
4810.29		— — Other		
4810.29.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.29.20	kg	. . . Printing paper and photocopying paper (A3, A4, or A5)	Free	Free
4810.29.90	kg	. . . Other	Free	Free
		— Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :		
4810.31		— — Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less		
4810.31.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.31.20	kg	. . . Preprint paper in reels or rolls	Free	Free
4810.31.90	kg	. . . Other	Free	Free
4810.32		— — Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²		
4810.32.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.32.90	kg	. . . Other	Free	Free
4810.39		— — Other		
4810.39.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.39.90	kg	. . . Other	Free	Free
		— Other paper and paperboard :		
4810.92		— — Multi-ply		
4810.92.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.92.90	kg	. . . Other	Free	Free
4810.99		— — Other		
4810.99.10	kg	. . . Paper and paperboard ruled, lined or squared, but not but not otherwise printed in rolls or sheets	Free	Free
4810.99.90	kg	. . . Other	Free	Free
48.11		Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets		
4811.10		— Tarred, bituminised or asphalted paper and paperboard		
4811.10.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.10.90	kg	. . . Other	Free	Free
		— Gummed or adhesive paper and paperboard :		
4811.41		— — Self-adhesive		
4811.41.10	kg	. . . Printed	Free	Free
4811.41.90	kg	. . . Other	Free	Free
4811.49.00	kg	— — Other	Free	Free
		Paper and paperboard, coated on one or both sides, etc.-continued.		
		— Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :		
4811.51		— — Bleached, weighing more than 150 g/m ²		
4811.51.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.51.90	kg	. . . Other	Free	Free

4811.59		— — Other		
4811.59.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.59.90	kg	. . . Other	Free	Free
4811.60		— Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol		
4811.60.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.60.20	kg	. . . Paper coated with wax in rolls of a width not exceeding 50cm	Free	Free
4811.90		— Other paper, paperboard, cellulose wadding and webs of cellulose fibres		
4811.90.10	kg	. . . Floor covering of paper or of paperboard	Free	Free
4811.90.20	kg	. . . Thermal paper and bond rolls	Free	Free
4811.90.30	kg	. . . Sensitised photocopying paper	Free	Free
4811.90.90	kg	. . . Other	Free	Free
48.12				
4812.00.00	kg	Filter blocks, slabs and plates, of paper pulp.	Free	Free
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes		
4813.10.00	kg	— In the form of booklets or tubes	Free	Free
4813.20.00	kg	— In rolls of a width not exceeding 5 cm	Free	Free
4813.90.00	kg	— Other	Free	Free
48.14		Wallpaper and similar wall coverings; window transparencies of paper		
4814.20.00	kg	— 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	Free	Free
4814.90.00	kg	— Other	Free	Free
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes		
4816.20.00	kg	— Self-copy paper	Free	Free
4816.90.00	kg	— Other	Free	Free
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		
4817.10		— Envelopes		
4817.10.10	kg	. . . Printed or personalised	Free	Free
4817.10.90	kg	. . . Other	Free	Free
4817.20.00	hd	— Letter cards, plain postcards and correspondence cards	Free	Free
4817.30.00	kg	— Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	Free
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		
4818.10.00	..	— Toilet paper	Free	Free
4818.20.00	..	— Handkerchiefs, cleansing or facial tissues and towels	Free	Free
4818.30.00	..	— Tablecloths and serviettes	Free	Free
4818.50.00	..	— Articles of apparel and clothing accessories	Free	Free
4818.90.00	..	— Other	Free	Free
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like		
4819.10.00	Th	— Cartons, boxes and cases, of corrugated paper or paperboard	Free	Free
4819.20.00	Th	— Folding cartons, boxes and cases, of non— corrugated paper or paperboard	Free	Free
4819.30.00	Th	— Sacks and bags, having a base of a width of 40 cm or more	Free	Free
4819.40.00	Th	— Other sacks and bags, including cones	Free	Free
4819.50.00	Th	— Other packing containers, including record sleeves	Free	Free

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4819.60.00	..	— Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	Free	Free
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose— leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paper— board		
4820.10.00	..	— Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	Free	Free
4820.20.00	Hd	— Exercise books	Free	Free
4820.30.00	No	— Binders (other than book covers), folders and file covers	Free	Free
4820.40.00	..	— Manifold business forms and interleaved carbon sets	Free	Free
4820.50.00	..	— Albums for samples or for collections	Free	Free
4820.90.00	..	— Other	Free	Free
48.21		Paper or paperboard labels of all kinds, whether or not printed		
		— Printed		
4821.10.10	..	. . . Self-adhesive	Free	Free
4821.10.90	..	. . . Other	Free	Free
4821.90.00	..	— Other	Free	Free
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)		
4822.10.00	kg	— Of a kind used for winding textile yarn	Free	Free
4822.90.00	kg	— Other	Free	Free
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres		
4823.20.00	kg	— Filter paper and paperboard	Free	Free
4823.40.00	..	— Rolls, sheets and dials, printed for self-recording apparatus	Free	Free
		— Trays, dishes, plates, cups and the like, of paper or paperboard :		
4823.61.00	Hd	— — Of bamboo	Free	Free
4823.69		— — Other		
4823.69.10	Hd	. . . Trays, dishes, plates and the like	Free	Free
4823.69.90	Hd	. . . Other	Free	Free
4823.70.00	kg	— Moulded or pressed articles of paper pulp	Free	Free
4823.90		— Other		
4823.90.10	kg	. . . Dress patterns	Free	Free
4823.90.20	kg	. . . Articles of a kind used in machines, appliances, instruments or apparatus of Chapters 84, 85 and 90	Free	Free
4823.90.30	kg	. . . Floor covering of paper or of paperboard	Free	Free
4823.90.90	kg	. . . Other	Free	Free

* * *

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

NOTES—

1. This Chapter does not cover:

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or
- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-

day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermo copied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers:

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets		
4901.10.00	..	— In single sheets, whether or not folded	Free	Free
		— Other :		
4901.91.00	..	— — Dictionaries and encyclopaedias, and serial instalments thereof	Free	Free
		— — Other	Free	Free
4901.99.10 Holy bibles	Free	Free
4901.99.20 Religious books for teaching	Free	Free
4901.99.90 Other	Free	Free
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material		
4902.10.00	..	— Appearing at least four times a week	Free	Free
4902.90.00	..	— Other	Free	Free
49.03				
4903.00.00	..	Children's picture, drawing or colouring books	Free	Free
49.04				
4904.00.00	..	Music, printed or in manuscript, whether or not bound or illustrated	Free	Free
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
4905.10.00	..	— Globes	Free	Free
		— Other :		
4905.91.00	..	— — In book form	Free	Free
4905.99.00	..	— — Other	Free	Free
49.06				

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4906.00.00	..	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Free	Free
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title		
4907.00.10	..	. . . Bank and currency notes	Free	Free
4907.00.20	..	. . . Postage stamps	Free	Free
4907.00.90	..	. . . Other	Free	Free
49.08		Transfers (decalcomanias)		
4908.10.00	..	— Transfers (decalcomanias), vitrifiable	Free	Free
4908.90.00	..	— Other	Free	Free
49.09				
4909.00.00	..	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Free	Free
49.10				
4910.00.00	..	Calendars of any kind, printed, including calendar blocks	Free	Free
49.11		Other printed matter, including printed pictures and photographs		
4911.10.00	kg	— Trade advertising material, commercial catalogues and the like	Free	Free
		— Other :		
4911.91.00	..	— — Pictures, designs and photographs	Free	Free
4911.99		— — Other		
4911.99.10	..	. . . Printed cinema, theatre, concerts and other similar tickets	Free	Free
4911.99.90	..	. . . Other	Free	Free

* * *

SECTION XI

TEXTILES AND TEXTILES ARTICLES

NOTES:

5. This Chapter does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (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 and other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; 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;
- (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of 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 fibres or articles of carbon 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, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); 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 Notes 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man— made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man— made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 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:

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- (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) Cut to size and with at least one heat—sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (e) Cut to size and having undergone a process of drawn thread work;
 - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

SUBHEADING NOTES:

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

(a) **Unbleached yarn**

Yarn which:

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

(b) **Bleached yarn**

Yarn which:

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

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

Yarn which:

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

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

(d) **Unbleached woven fabric**

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

(e) **Bleached woven fabric**

Woven fabric which:

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

(f) **Dyed woven fabric**

Woven fabric which:

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

(g) **Woven fabrics of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

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

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

(h) **Printed woven fabric**

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

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

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(ij) Plain weave

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

* * *

Chapter 50

Silk

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
50.01				
5001.00.00	kg	Silk-worm cocoons suitable for reeling	Free	Free
50.02				
5002.00.00	kg	Raw silk (not thrown)	Free	Free
50.03				
5003.00.00	kg	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Free	Free
50.04				
5004.00.00	kg	Silkyarn (other than yarn spun from silk waste) not put up for retail sale	Free	Free
50.05				
5005.00.00	kg	Yarn spun from silk waste, not put up for retail sale	Free	Free
50.06				
5006.00.00	kg	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	Free	Free
50.07		Woven fabrics of silk or of silk waste		
5007.10.00	m2	— Fabrics of noil silk	Free	Free
5007.20.00	m2	— Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	Free	Free
5007.90.00	m2	— Other fabrics	Free	Free

* * *

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

NOTES:

6. Throughout the Tariff:

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
51.01		Wool, not carded or combed		
		— Greasy, including fleece-washed wool :		
5101.11.00	kg	— — Shorn wool	Free	Free
5101.19.00	kg	— — Other	Free	Free
		— Degreased, not carbonised :		
5101.21.00	kg	— — Shorn wool	Free	Free
5101.29.00	kg	— — Other	Free	Free
5101.30.00	kg	— Carbonised	Free	Free
51.02		Fine or coarse animal hair, not carded or combed		
		— Fine animal hair :		
5102.11.00	kg	— — Of Kashmir (cashmere) goats	Free	Free
5102.19.00	kg	— — Other	Free	Free
5102.20.00	kg	— Coarse animal hair	Free	Free
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock		
5103.10.00	kg	— Noils of wool or of fine animal hair	Free	Free
5103.20.00	kg	— Other waste of wool or of fine animal hair	Free	Free
5103.30.00	kg	— Waste of coarse animal hair	Free	Free
51.04		Garnetted stock of wool or of fine or coarse animal hair	Free	Free
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)		
5105.10.00	kg	— Carded wool	Free	Free
		— Wool tops and other combed wool :		
5105.21.00	kg	— — Combed wool in fragments	Free	Free
5105.29.00	kg	— — Other	Free	Free
		— Fine animal hair, carded or combed :		
5105.31.00	kg	— — Of Kashmir (cashmere) goats	Free	Free
5105.39.00	kg	— — Other	Free	Free
5105.40.00	kg	— Coarse animal hair, carded or combed	Free	Free
51.06		Yarn of carded wool, not put up for retail sale		
5106.10.00	kg	— Containing 85 % or more by weight of wool	Free	Free
5106.20.00	kg	— Containing less than 85 % by weight of wool	Free	Free
51.07		Yarn of combed wool, not put up for retail sale		
5107.10.00	kg	— Containing 85 % or more by weight of wool	Free	Free
5107.20.00	kg	— Containing less than 85 % by weight of wool	Free	Free
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale		
5108.10.00	kg	— Carded	Free	Free

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5108.20.00	kg	— Combed	Free	Free
51.09		Yarn of wool or of fine animal hair, put up for retail sale		
5109.10.00	kg	— Containing 85 % or more by weight of wool or of fine animal hair	Free	Free
5109.90.00	kg	— Other	Free	Free
51.10				
5110.00.00	kg	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	Free	Free
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 :		
5111.11.00	m2	— — Of a weight not exceeding 300 g/m ²	Free	Free
5111.19.00	m2	— — Other	Free	Free
5111.20.00	m2	— Other, mixed mainly or solely with man-made filaments	Free	Free
5111.30.00	m2	— Other, mixed mainly or solely with man-made staple fibres	Free	Free
5111.90.00	m2	— Other	Free	Free
51.12		Woven fabrics of combed wool or of combed fine animal hair		
		— Containing 85 % or more by weight of wool or of fine animal hair :		
5112.11.00	m2	— — Of a weight not exceeding 200 g/m ²	Free	Free
5112.19.00	m2	— — Other	Free	Free
5112.20.00	m2	— Other, mixed mainly or solely with man-made filaments	Free	Free
5112.30.00	m2	— Other, mixed mainly or solely with man-made staple fibres	Free	Free
5112.90.00	m2	— Other	Free	Free
51.13				
5113.00.00	m2	Woven fabrics of coarse animal hair or of horsehair	Free	Free

* * *

Chapter 52

Cotton

SUBHEADING NOTE—

- 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.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
52.01				
5201.00.00	kg	Cotton, not carded or combed	Free	Free
52.02		Cotton waste (including yarn waste and garnetted stock)		
5202.10.00	kg	— Yarn waste (including thread waste)	Free	Free
		— Other :		
5202.91.00	kg	— — Garnetted stock	Free	Free
5202.99.00	kg	— — Other	Free	Free
52.03				
5203.00.00	kg	Cotton, carded or combed	Free	Free
52.04		Cotton sewing thread, whether or not put up for retail sale		
		— Not put up for retail sale :		
5204.11.00	kg	— — Containing 85 % or more by weight of cotton	Free	Free

5204.19.00	kg	-- Other	Free	Free
5204.20.00	kg	-- Put up for retail sale	Free	Free
52.05		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:		
5205.11.00	kg	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free
5205.12.00	kg	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free
5205.13.00	kg	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free
5205.14.00	kg	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free
5205.15.00	kg	-- Measuring less than 125 decitex (exceeding 80 metric number)	Free	Free
		-- Single yarn, of combed fibres:		
5205.21.00	kg	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	Free	Free
5205.22.00	kg	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Free	Free
5205.23.00	kg	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	Free	Free
5205.24.00	kg	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Free	Free
5205.26.00	kg	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	Free	Free
5205.27.00	kg	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	Free	Free
5205.28.00	kg	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	Free	Free
		-- Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31.00	kg	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free
		Cotton yarn (other than sewing thread), etc.-continued.		
		-- Multiple (folded) or cabled yarn, etc.-continued.		
5205.32.00	kg	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free
5205.33.00	kg	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free
5205.34.00	kg	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	Free
5205.35.00	kg	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Free	Free
		-- Multiple (folded) or cabled yarn, of combed fibres :		
5205.41.00	kg	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Free	Free
5205.42.00	kg	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Free	Free
5205.43.00	kg	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Free	Free
5205.44.00	kg	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Free	Free
5205.46.00	kg	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	Free	Free

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Chapter 53

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

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)		
5301.10.00	kg	— Flax, raw or retted	Free	Free
5301.21.00	kg	— Flax, broken, scutched, hackled or otherwise processed, but not spun :	Free	Free
5301.29.00	kg	— — Broken or scutched	Free	Free
5301.30.00	kg	— — Other	Free	Free
53.02		True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)		
5302.10.00	kg	— True hemp, raw or retted	Free	Free
5302.90.00	kg	— Other	Free	Free
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		
5303.10.00	kg	— Jute and other textile bast fibres, raw or retted	Free	Free
5303.90.00	kg	— Other	Free	Free
53.05				
5305.00.00	kg	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	Free	Free
53.06		Flax yarn		
5306.10.00	kg	— Single	Free	Free
5306.20.00	kg	— Multiple (folded) or cabled	Free	Free
53.07		Yarn of jute or of other textile bast fibres of heading 53.03		
5307.10.00	kg	— Single	Free	Free
5307.20.00	kg	— Multiple (folded) or cabled	Free	Free
53.08		Yarn of other vegetable textile fibres; paper yarn		
5308.10.00	kg	— Coir yarn	Free	Free
5308.20.00	kg	— True hemp yarn	Free	Free
5308.90.00	kg	— Other	Free	Free
53.09		Woven fabrics of flax		
5309.11.00	m2	— Containing 85 % or more by weight of flax :	Free	Free
5309.19.00	m2	— — Unbleached or bleached	Free	Free
		— — Other	Free	Free
5309.21.00	m2	— Containing less than 85 % by weight of flax :	Free	Free
5309.29.00	m2	— — Unbleached or bleached	Free	Free
		— — Other	Free	Free
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03		
5310.10.00	m2	— Unbleached	Free	Free
5310.90.00	m2	— Other	Free	Free
53.11				
5311.00.00	m2	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	Free	Free

* * *

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

NOTES —

1. Throughout the Tariff, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or
- (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (supro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

* * *				
Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale		
5401.10.00	kg	— Of synthetic filaments	Free	Free
5401.20.00	kg	— Of artificial filaments	Free	Free
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex		
		— High tenacity yarn of nylon or other polyamides, whether or not textured :		
5402.11.00	kg	— — Of aramids	Free	Free
5402.19.00	kg	— — Other	Free	Free
5402.20.00	kg	— High tenacity yarn of polyesters, whether or not textured	Free	Free
		— Textured yarn :		
5402.31.00	kg	— — Of nylon or other polyamides, measuring per single yarn not more than 50 tex	Free	Free
5402.32.00	kg	— — Of nylon or other polyamides, measuring per single yarn more than 50	Free	Free
5402.33.00	kg	— — Of polyesters	Free	Free
5402.34.00	kg	— — Of polypropylene	Free	Free
5402.39.00	kg	— — Other	Free	Free
		— Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.44.00	kg	— — Elastomeric	Free	Free
5402.45.00	kg	— — Other, of nylon or other polyamides	Free	Free
5402.46.00	kg	— — Other, of polyesters, partially oriented	Free	Free
5402.47.00	kg	— — Other, of polyesters	Free	Free
5402.48.00	kg	— — Other, of polypropylene	Free	Free
5402.49.00	kg	— — Other	Free	Free
		— Other yarn, single, with a twist exceeding 50 turns per metre :		
5402.51.00	kg	— — Of nylon or other polyamides	Free	Free
5402.52.00	kg	— — Of polyesters	Free	Free
5402.53.00	kg	— — Of polypropylene	Free	Free
5402.59.00	kg	— — Other	Free	Free
		— Other yarn, multiple (folded) or cabled :		
5402.61.00	kg	— — Of nylon or other polyamides	Free	Free
5402.62.00	kg	— — Of polyesters	Free	Free
5402.63.00	kg	— — Of polypropylene	Free	Free

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5402.69.00	kg	— — Other	Free	Free
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex		
5403.10.00	kg	— High tenacity yarn of viscose rayon	Free	Free
		— Other yarn, single :		
5403.31.00	kg	— — Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	Free	Free
5403.32.00	kg	— — Of viscose rayon, with a twist exceeding 120 turns per metre	Free	Free
5403.33.00	kg	— — Of cellulose acetate	Free	Free
5403.39.00	kg	— — Other	Free	Free
		— Other yarn, multiple (folded) or cabled :		
5403.41.00	kg	— — Of viscose rayon	Free	Free
5403.42.00	kg	— — Of cellulose acetate	Free	Free
5403.49.00	kg	— — Other	Free	Free
54.04		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 :		
5404.11.00	kg	— — Elastomeric	Free	Free
5404.12.00	kg	— — Other, of polypropylene	Free	Free
		— — Other		
5404.19.10	kg	— — — Fishing line	Free	Free
5404.19.90	kg	— — — Other	Free	Free
5404.90.00	kg	— Other	Free	Free
54.05				
5405.00.00	kg	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	Free	Free
54.06				
5406.00.00	kg	Man-made filament yarn (other than sewing thread), put up for retail sale	Free	Free
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of Heading		
5407.10.00	m2	— Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	Free	Free
5407.20.00	m2	— Woven fabrics obtained from strip or the like	Free	Free
5407.30.00	m2	— Fabrics specified in Note 9 to Section XI	Free	Free
		— Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :		
5407.41.00	m2	— — Unbleached or bleached	Free	Free
5407.42.00	m2	— — Dyed	Free	Free
5407.43.00	m2	— — Of yarns of different colours	Free	Free
5407.44.00	m2	— — Printed	Free	Free
		— Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :		
5407.51.00	m2	— — Unbleached or bleached	Free	Free
5407.52.00	m2	— — Dyed	Free	Free
5407.53.00	m2	— — Of yarns of different colours	Free	Free
5407.54.00	m2	— — Printed	Free	Free
		— Other woven fabrics, containing 85 % or more by weight of polyester filaments :		
5407.61.00	m2	— — Containing 85 % or more by weight of non-textured polyester filaments	Free	Free
5407.69.00	m2	— — Other	Free	Free
		— Other woven fabrics, containing 85 % or more by weight of synthetic filaments :		
5407.71.00	m2	— — Unbleached or bleached	Free	Free

Woven fabrics of synthetic filament yarn, etc. —continued.

5407.72.00	m2	— Other woven fabrics, containing 85 %, etc. —continued.	Free	Free
5407.73.00	m2	— — Dyed	Free	Free
5407.74.00	m2	— — Of yarns of different colours	Free	Free
		— — Printed	Free	Free
		— Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :		
5407.81.00	m2	— — Unbleached or bleached	Free	Free
5407.82.00	m2	— — Dyed	Free	Free
5407.83.00	m2	— — Of yarns of different colours	Free	Free
5407.84.00	m2	— — Printed	Free	Free
		— Other woven fabrics :		
5407.91.00	m2	— — Unbleached or bleached	Free	Free
5407.92.00	m2	— — Dyed	Free	Free
5407.93.00	m2	— — Of yarns of different colours	Free	Free
5407.94.00	m2	— — Printed	Free	Free
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of Heading 54.05.		
5408.10.00	m2	— Woven fabrics obtained from high tenacity yarn of viscose rayon	Free	Free
		— Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :		
5408.21.00	m2	— — Unbleached or bleached	Free	Free
5408.22.00	m2	— — Dyed	Free	Free
5408.23.00	m2	— — Of yarns of different colours	Free	Free
5408.24.00	m2	— — Printed	Free	Free
		— Other woven fabrics :		
5408.31.00	m2	— — Unbleached or bleached	Free	Free
5408.32.00	m2	— — Dyed	Free	Free
5408.33.00	m2	— — Of yarns of different colours	Free	Free
5408.34.00	m2	— — Printed	Free	Free

* * *

Chapter 55

Man-made staple fibres

NOTE—

1. Headings 55.01 and 55.02 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 55.03 or 55.04.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
55.01		Synthetic filament tow		
5501.10.00	kg	— Of nylon or other polyamides	Free	Free
5501.20.00	kg	— Of polyesters	Free	Free
5501.30.00	kg	— Acrylic or modacrylic	Free	Free

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5501.40.00	kg	— Of polypropylene	Free	Free
5501.90.00	kg	— Other	Free	Free
55.02		Artificial filament tow		
5502.10.00	kg	— Of cellulose acetate	Free	Free
5502.90.00	kg	— Other	Free	Free
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning		
		— Of nylon or other polyamides :		
5503.11.00	kg	— — Of aramids	Free	Free
5503.19.00	kg	— — Other	Free	Free
5503.20.00	kg	— Of polyesters	Free	Free
5503.30.00	kg	— Acrylic or modacrylic	Free	Free
5503.40.00	kg	— Of polypropylene	Free	Free
5503.90.00	kg	— Other	Free	Free
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning		
5504.10.00	kg	— Of viscose rayon	Free	Free
5504.90.00	kg	— Other	Free	Free
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres		
5505.10.00	kg	— Of synthetic fibres	Free	Free
5505.20.00	kg	— Of artificial fibres	Free	Free
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning		
5506.10.00	kg	— Of nylon or other polyamides	Free	Free
5506.20.00	kg	— Of polyesters	Free	Free
5506.30.00	kg	— Acrylic or modacrylic	Free	Free
5506.40.00	kg	— Of polypropylene	Free	Free
5506.90.00	kg	— Other	Free	Free
55.07				
5507.00.00	kg	Artificial staple fibres, carded, combed or otherwise processed for spinning	Free	Free
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.		
5508.10.00	kg	— Of synthetic staple fibres	Free	Free
5508.20.00	kg	— Of artificial staple fibres	Free	Free
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale		
		— Containing 85 % or more by weight of staple fibres of nylon or other polyamides :		
5509.11.00	kg	— — Single yarn	Free	Free
5509.12.00	kg	— — Multiple (folded) or cabled yarn	Free	Free
		— Containing 85 % or more by weight of polyester staple fibre :		
5509.21.00	kg	— — Single yarn	Free	Free
5509.22.00	kg	— — Multiple (folded) or cabled yarn	Free	Free
		— Containing 85 % or more by weight of acrylic or modacrylic staple fibres :		
5509.31.00	kg	— — Single yarn	Free	Free
5509.32.00	kg	— — Multiple (folded) or cabled yarn	Free	Free
		— Other yarn, containing 85 % or more by weight of synthetic staple fibres :		
5509.41.00	kg	— — Single yarn	Free	Free
5509.42.00	kg	— — Multiple (folded) or cabled yarn	Free	Free
		— Other yarn, of polyester staple fibres :		
5509.51.00	kg	— — Mixed mainly or solely with artificial staple fibres	Free	Free
5509.52.00	kg	— — Mixed mainly or solely with wool or fine animal hair	Free	Free
5509.53.00	kg	— — Mixed mainly or solely with cotton	Free	Free
5509.59.00	kg	— — Other	Free	Free
		— Other yarn, of acrylic or modacrylic staple fibres :		
5509.61.00	kg	— — Mixed mainly or solely with wool or fine animal hair	Free	Free
5509.62.00	kg	— — Mixed mainly or solely with cotton	Free	Free

5509.69.00	kg	— — Other	Free	Free
		— Other yarn :		
5509.91.00	kg	— — Mixed mainly or solely with wool or fine animal hair	Free	Free
5509.92.00	kg	— — Mixed mainly or solely with cotton	Free	Free
5509.99.00	kg	— — Other	Free	Free
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale		
		— Containing 85% or more by weight of artificial staple fibres		
5510.11.00	kg	— — Single yarn	Free	Free
5510.12.00	kg	— — Multiple (folded) or cabled yarn	Free	Free
5510.20.00	kg	— Other yarn, mixed mainly or solely with wool or fine animal hair	Free	Free
5510.30.00	kg	— Other yarn, mixed mainly or solely with cotton	Free	Free
5510.90.00	kg	— Other yarn	Free	Free
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale		
5511.10.00	kg	— Of synthetic staple fibres, containing 85 % or more by weight of such fibres	Free	Free
5511.20.00	kg	— Of synthetic staple fibres, containing less than 85 % by weight of such fibres	Free	Free
5511.30.00	kg	— Of artificial staple fibres	Free	Free
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres		
		— Containing 85% or more by weight of polyester staple fibres:		
5512.11.00	m2	— — Unbleached or bleached	Free	Free
5512.19.00	m2	— — Other	Free	Free
		— Containing 85 % or more by weight of acrylic or modacrylic staple fibres :		
5512.21.00	m2	— — Unbleached or bleached	Free	Free
5512.29.00	m2	— — Other	Free	Free
		— Other :		
5512.91.00	m2	— — Unbleached or bleached	Free	Free
5512.99.00	m2	— — Other	Free	Free
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2		
		— Unbleached or bleached :		
5513.11.00	m2	— — Of polyester staple fibres, plain weave	Free	Free
5513.12.00	m2	— — 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	Free
5513.13.00	m2	— — Other woven fabrics of polyester staple fibres	Free	Free
5513.19.00	m2	— — Other woven fabrics	Free	Free
		— Dyed :		
5513.21.00	m2	— — Of polyester staple fibres, plain weave	Free	Free
5513.23.00	m2	— — Other woven fabrics of polyester staple fibres	Free	Free
5513.29.00	m2	— — Other woven fabrics	Free	Free
		— Of yarns of different colours :		
5513.31.00	m2	— — Of polyester staple fibres, plain weave	Free	Free
5513.39.00	m2	— — Other woven fabrics	Free	Free
		— Printed :		
5513.41.00	m2	— — Of polyester staple fibres, plain weave	Free	Free
5513.49.00	m2	— — Other woven fabrics	Free	Free
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2		
		— Unbleached or bleached :		
5514.11.00	m2	— — Of polyester staple fibres, plain weave	Free	Free
5514.12.00	m2	— — 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	Free
5514.19.00	m2	— — Other woven fabrics	Free	Free
		— Dyed :		
5514.21.00	m2	— — Of polyester staple fibres, plain weave	Free	Free
5514.22.00	m2	— — 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	Free
5514.23.00	m2	— — Other woven fabrics of polyester staple fibres	Free	Free
5514.29.00	m2	— — Other woven fabrics	Free	Free

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5514.30.00	m2	— Of yarns of different colours	Free	Free
		— Printed :		
5514.41.00	m2	— Of polyester staple fibres, plain weave	Free	Free
5514.42.00	m2	— 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	Free	Free
5514.43.00	m2	— Other woven fabrics of polyester staple fibres	Free	Free
5514.49.00	m2	— Other woven fabrics	Free	Free
55.15		Other woven fabrics of synthetic staple fibres		
		— Of polyester staple fibres :		
5515.11.00	m2	— Mixed mainly or solely with viscose rayon staple fibres	Free	Free
5515.12.00	m2	— Mixed mainly or solely with man-made filaments	Free	Free
5515.13.00	m2	— Mixed mainly or solely with wool or fine animal hair	Free	Free
5515.19.00	m2	— Other	Free	Free
		— Of acrylic or modacrylic staple fibres :		
5515.21.00	m2	— Mixed mainly or solely with man-made filaments	Free	Free
5515.22.00	m2	— Mixed mainly or solely with wool or fine animal hair	Free	Free
5515.29.00	m2	— Other	Free	Free
		— Other woven fabrics :		
5515.91.00	m2	— Mixed mainly or solely with man-made filaments	Free	Free
5515.99.00	m2	— Other	Free	Free
55.16		Woven fabrics of artificial staple fibres		
		— Containing 85 % or more by weight of artificial staple fibres :		
5516.11.00	m2	— Unbleached or bleached	Free	Free
5516.12.00	m2	— Dyed	Free	Free
5516.13.00	m2	— Of yarns of different colours	Free	Free
5516.14.00	m2	— Printed	Free	Free
		Woven fabrics of artificial staple fibres, etc.-continued.		
		— Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :		
5516.21.00	m2	— Unbleached or bleached	Free	Free
5516.22.00	m2	— Dyed	Free	Free
5516.23.00	m2	— Of yarns of different colours	Free	Free
5516.24.00	m2	— Printed	Free	Free
		— Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :		
5516.31.00	m2	— Unbleached or bleached	Free	Free
5516.32.00	m2	— Dyed	Free	Free
5516.33.00	m2	— Of yarns of different colours	Free	Free
5516.34.00	m2	— Printed	Free	Free
		— Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :		
5516.41.00	m2	— Unbleached or bleached	Free	Free
5516.42.00	m2	— Dyed	Free	Free
5516.43.00	m2	— Of yarns of different colours	Free	Free
5516.44.00	m2	— Printed	Free	Free
		— Other :		
5516.91.00	m2	— Unbleached or bleached	Free	Free
5516.92.00	m2	— Dyed	Free	Free
5516.93.00	m2	— Of yarns of different colours	Free	Free
5516.94.00	m2	— Printed	Free	Free

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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);
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 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 56.02 and 56.03 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 56.04 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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps		
		— Wadding of textile materials and articles thereof :		
5601.21.00	..	— — Of cotton	Free	Free
5601.22.00	..	— — Of man-made fibres	Free	Free
5601.29.00	..	— — Other	Free	Free
5601.30.00	..	— Textile flock and dust and mill neps	Free	Free
56.02		Felt, whether or not impregnated, coated, covered or laminated		
5602.10.00	..	— Needleloom felt and stitch-bonded fibre fabrics	Free	Free
		— Other felt, not impregnated, coated, covered or laminated :		
5602.21.00	..	— — Of wool or fine animal hair	Free	Free
5602.29.00	..	— — Of other textile materials	Free	Free
5602.90.00	..	— Other	Free	Free
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated		
		— Of man-made filaments :		
5603.11.00	m2	— — Weighing not more than 25 g/m ²	Free	Free
5603.12.00	m2	— — Weighing more than 25 g/m ² but not more than 70 g/m ²	Free	Free
5603.13.00	m2	— — Weighing more than 70 g/m ² but not more than 150 g/m ²	Free	Free
5603.14.00	m2	— — Weighing more than 150 g/m ²	Free	Free

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Nonwovens, whether or not impregnated, etc. —continued.				
		— Other :		
5603.91.00	m2	— — Weighing not more than 25 g/m ²	Free	Free
5603.92.00	m2	— — Weighing more than 25 g/m ² but not more than 70 g/m ²	Free	Free
5603.93.00	m2	— — Weighing more than 70 g/m ² but not more than 150 g/m ²	Free	Free
5603.94.00	m2	— — Weighing more than 150 g/m ²	Free	Free
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics		
5604.10.00	. .	— Rubber thread and cord, textile covered	Free	Free
5604.90.00	kg	— Other	Free	Free
56.05				
5605.00.00	kg	Metallised yarn, whether or not gimped, being 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	Free	Free
56.06				
5606.00.00	. .	Gimped yarn, and strip and the like of heading No 54.04 or 54.05, gimped (other than those of 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Free	Free
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics		
		— Of sisal or other textile fibres of the genus Agave :		
5607.21.00	kg	— — Binder or baler twine	Free	Free
5607.29.00	kg	— — Other	Free	Free
		— Of polyethylene or polypropylene :		
5607.41.00	kg	— — Binder or baler twine	Free	Free
5607.49.00	kg	— — Other	Free	Free
5607.50.00	kg	— Of other synthetic fibres	Free	Free
		— Other		
5607.90.10	kg	— — — Of jute and other textile bast fibres of heading 53.03	Free	Free
5607.90.90	kg	— — — Other	Free	Free
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 :		
5608.11.00	. .	— — Made up fishing nets	Free	Free
5608.19.00	. .	— — Other	Free	Free
5608.90.00	. .	— Other	Free	Free
56.09				
5609.00.00	. .	Articles of yarn, strip or the like of Heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	Free	Free

* * *

Chapter 57

Carpets and other textile floor coverings.

NOTES—

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

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
57.01		Carpets and other textile floor coverings, knotted, whether or not made up		
5701.10.00	m2	— Of wool or fine animal hair	Free	Free
5701.90.00	m2	— Of other textile materials	Free	Free
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		
5702.10.00	No	— "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	Free	Free
5702.20.00	m2	— Floor coverings of coconut fibres (coir)	Free	Free
		— Other, of pile construction, not made up :		
5702.31.00	m2	— — Of wool or fine animal hair	Free	Free
5702.32.00	m2	— — Of man-made textile materials	Free	Free
5702.39.00	m2	— — Of other textile materials	Free	Free
		— Other, of pile construction, made up :		
5702.41.00	m2	— — Of wool or fine animal hair	Free	Free
5702.42.00	m2	— — Of man-made textile materials	Free	Free
5702.49.00	m2	— — Of other textile materials	Free	Free
5702.50.00	m2	— Other, not of pile construction, not made up	Free	Free
		— Other, not of pile construction, made up :		
5702.91.00	m2	— — Of wool or fine animal hair	Free	Free
5702.92.00	m2	— — Of man-made textile materials	Free	Free
5702.99.00	m2	— — Of other textile materials	Free	Free
57.03		Carpets and other textile floor coverings, tufted, whether or not made up		
5703.10.00	m2	— Of wool or fine animal hair	Free	Free
5703.20.00	m2	— Of nylon or other polyamides	Free	Free
5703.30.00	m2	— Of other man-made textile materials	Free	Free
5703.90.00	m2	— Of other textile materials	Free	Free
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up		
5704.10.00	..	— Tiles, having a maximum surface area of 0.3 m ²	Free	Free
5704.20.00	..	— Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1m ²	Free	Free
5704.90.00	..	— Other	Free	Free
57.05		Other carpets and other textile floor coverings, whether or not made up		
5705.00.00	m2		Free	Free

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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.

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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 do up 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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of 5802 or 5806		
5801.10.00	m2	— Of wool or fine animal hair	Free	Free
		— Of cotton :		
5801.21.00	m2	— — Uncut weft pile fabrics	Free	Free
5801.22.00	m2	— — Cut corduroy	Free	Free
5801.23.00	m2	— — Other weft pile fabrics	Free	Free
5801.26.00	m2	— — Chenille fabrics	Free	Free
5801.27.00	m2	— — Warp pile fabrics	Free	Free
		— Of man-made fibres :		
5801.31.00	m2	— — Uncut weft pile fabrics	Free	Free
5801.32.00	m2	— — Cut corduroy	Free	Free
5801.33.00	m2	— — Other weft pile fabrics	Free	Free
5801.36.00	m2	— — Chenille fabrics	Free	Free
5801.37.00	m2	— — Warp pile fabrics	Free	Free
5801.90.00	m2	— Of other textile materials	Free	Free
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of 5806; tufted textile fabrics, other than products of 5703		
		— Terry towelling and similar woven terry fabrics, of cotton :		
5802.11.00	m2	— — Unbleached	Free	Free
5802.19.00	m2	— — Other	Free	Free
5802.20.00	m2	— Terry towelling and similar woven terry fabrics, of other textile materials	Free	Free
5802.30.00	m2	— Tufted textile fabrics	Free	Free
58.03				
5803.00.00	m2	Gauze, other than narrow fabrics of 5806	Free	Free
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006		
5804.10.00	..	— Tulles and other net fabrics	Free	Free
		— Mechanically made lace :		
5804.21.00	..	— — Of man-made fibres	Free	Free
5804.29.00	..	— — Of other textile materials	Free	Free
5804.30.00	..	— Hand-made lace	Free	Free
58.05				

5805.00.00	..	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	Free	Free
58.06		Narrow woven fabrics, other than goods of 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		
5806.10.00	..	— Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	Free	Free
5806.20.00	..	— Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	Free	Free
		— Other woven fabrics :		
5806.31.00	..	— — Of cotton	Free	Free
5806.32.00	..	— — Of man-made fibres	Free	Free
5806.39.00	..	— — Of other textile materials	Free	Free
5806.40.00	..	— Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Free	Free
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered		
5807.10.00	..	— Woven	Free	Free
5807.90.00	..	— Other	Free	Free
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles		
5808.10.00	..	— Braids in the piece	Free	Free
5808.90.00	..	— Other	Free	Free
58.09		Woven fabrics of metal thread and woven fabrics of metallised yarn of 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included		
5809.00.00	m2		Free	Free
58.10		Embroidery in the piece, in strips or in motifs		
5810.10		— Embroidery without visible ground		
5810.10.10	..	— — — Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	Free	Free
5810.10.90	..	— — — Other	Free	Free
5810.91		— Other embroidery :		
		— — Of cotton		
5810.91.10	..	— — — Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	Free	Free
5810.91.90	..	— — — Other	Free	Free
5810.92		— — Of man-made fibres		
5810.92.10	..	— — — Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	Free	Free
5810.92.90	..	— — — Other	Free	Free
		Embroidery in the piece, in strips or in motifs, etc.-continued.		
		— Other embroidery, etc.-continued.		
		— — Of other textile materials		
5810.99.10	..	— — — Labels, badges, emblems "flashes", initials, numbers, stars, national and sporting insignia and the like	Free	Free
5810.99.90	..	— — — Other	Free	Free
58.11		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 5810		
5811.00.00	m2		Free	Free

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 58.08 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 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

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 58.11.

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 (generally Section XIV or 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).

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations		
5901.10.00	m2	— Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	Free	Free
5901.90.00	m2	— Other	Free	Free
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon		
5902.10.00	m2	— Of nylon or other polyamides	Free	Free
5902.20.00	m2	— Of polyesters	Free	Free
5902.90.00	m2	— Other	Free	Free
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of 5902		
5903.10.00	m2	— With poly(vinyl chloride)	Free	Free
5903.20.00	m2	— With polyurethane	Free	Free
5903.90.00	m2	— Other	Free	Free
59.04		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		
5904.10.00	m2	— Linoleum	Free	Free
5904.90.00	m2	— Other	Free	Free
59.05		Textile wall coverings		
5905.00.00	kg		Free	Free
59.06		Rubberised textile fabrics, other than those of 5902		
5906.10.00	m2	— Adhesive tape of a width not exceeding 20 cm	Free	Free
		— Other :		
5906.91		— — Knitted or crocheted		

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5906.91.10	m2	— — — Fabrics laminated with expanded or foam rubber	Free	Free
5906.91.90	m2	— — — Other	Free	Free
5906.99.00	m2	— — Other	Free	Free
59.07				
5907.00.00	. .	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Free	Free
59.08				
5908.00.00	. .	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	Free	Free
59.09				
5909.00.00	. .	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	Free	Free
59.10				
5910.00.00	. .	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	Free	Free
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter		
5911.10.00	. .	— 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)	Free	Free
5911.20.00	m2	— Bolting cloth, whether or not made up — 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):	Free	Free
5911.31.00	. .	— — Weighing less than 650 g/m ²	Free	Free
5911.32.00	. .	— — Weighing 650 g/m ² or more	Free	Free
5911.40.00	. .	— Straining cloth of a kind used in oil presses or the like, including that of human hair	Free	Free
5911.90.00	. .	— Other	Free	Free

* * *

Chapter 60

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

NOTES:

- This Chapter does not cover:
 - Crochet lace of heading 58.04;
 - Labels, badges and similar articles, knitted or crocheted, of heading 58.07; or
 - 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.
- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
- Throughout the Tariff any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

SUBHEADING NOTE—

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted		
6001.10.00	m2	— "Long pile" fabrics	Free	Free
6001.21.00	m2	— Looped pile fabrics :	Free	Free
6001.22.00	m2	— — Of cotton	Free	Free
6001.29.00	m2	— — Of man-made fibres	Free	Free
		— — Of other textile materials	Free	Free
		— Other :		
6001.91.00	m2	— — Of cotton	Free	Free
6001.92.00	m2	— — Of man-made fibres	Free	Free
6001.99.00	m2	— — Of other textile materials	Free	Free
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01		
6002.40.00	m2	— Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	Free	Free
6002.90.00	m2	— Other	Free	Free
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02		
6003.10.00	m2	— Of wool or fine animal hair	Free	Free
6003.20.00	m2	— Of cotton	Free	Free
6003.30.00	m2	— Of synthetic fibres	Free	Free
6003.40.00	m2	— Of artificial fibres	Free	Free
6003.90.00	m2	— Other	Free	Free
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01		
6004.10.00	m2	— Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	Free	Free
6004.90.00	m2	— Other	Free	Free
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04		
		— Of cotton :		
6005.21.00	m2	— — Unbleached or bleached	Free	Free
6005.22.00	m2	— — Dyed	Free	Free
6005.23.00	m2	— — Of yarns of different colours	Free	Free
6005.24.00	m2	— — Printed	Free	Free
		— Of synthetic fibres :		
6005.35.00	m2	— — Fabrics specified in Subheading Note 1 to this Chapter	Free	Free
6005.36.00	m2	— — Other, unbleached or bleached	Free	Free
6005.37.00	m2	— — Other, dyed	Free	Free
6005.38.00	m2	— — Other, of yarns of different colours	Free	Free
6005.39.00	m2	— — Other, printed	Free	Free
		— Of artificial fibres :		
6005.41.00	m2	— — Unbleached or bleached	Free	Free
6005.42.00	m2	— — Dyed	Free	Free
6005.43.00	m2	— — Of yarns of different colours	Free	Free

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6005.44.00	m2	— — Printed	Free	Free
6005.90.00	m2	— Other	Free	Free
60.06		Other knitted or crocheted fabrics		
6006.10.00	m2	— Of wool or fine animal hair	Free	Free
		— Of cotton :		
6006.21.00	m2	— — Unbleached or bleached	Free	Free
6006.22.00	m2	— — Dyed	Free	Free
6006.23.00	m2	— — Of yarns of different colours	Free	Free
6006.24.00	m2	— — Printed	Free	Free
		— Of synthetic fibres :		
6006.31.00	m2	— — Unbleached or bleached	Free	Free
6006.32.00	m2	— — Dyed	Free	Free
6006.33.00	m2	— — Of yarns of different colours	Free	Free
6006.34.00	m2	— — Printed	Free	Free
		— Of artificial fibres :		
6006.41.00	m2	— — Unbleached or bleached	Free	Free
6006.42.00	m2	— — Dyed	Free	Free
6006.43.00	m2	— — Of yarns of different colours	Free	Free
6006.44.00	m2	— — Printed	Free	Free
6006.90.00	m2	— Other	Free	Free

* * *

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;
- inner 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 cm x 10 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;
 - (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 61.12, "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, unless the cut of the garment clearly indicates that it is designed for one or other of the sexes.
Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
10. Articles of this Chapter may be made of metal thread.

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SUPPLEMENTARY NOTE:

- For the purposes of headings 6104, 6105, 6106, and 6109, the expression "Tropical Island wear" means garments of alike to Mumu dresses and skirts, Bula shirts, Mother Hubbard and Mission dresses, Meri blouses, and "UROHS" Pohnpeian skirts.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
61.01		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 6103		
6101.20.00	No	— Of cotton	Free	Free
6101.30.00	No	— Of man-made fibres	Free	Free
6101.90.00	No	— Of other textile materials	Free	Free
61.02		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		
6102.10.00	No	— Of wool or fine animal hair	Free	Free
6102.20.00	No	— Of cotton	Free	Free
6102.30.00	No	— Of man-made fibres	Free	Free
6102.90.00	No	— Of other textile materials	Free	Free
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
6103.10.00	No	— Suits	Free	Free
		— Ensembles :		
6103.22.00	No	— Of cotton	Free	Free
6103.23.00	No	— Of synthetic fibres	Free	Free
6103.29.00	No	— Of other textile materials	Free	Free
		— Jackets and blazers :		
6103.31.00	No	— Of wool or fine animal hair	Free	Free
6103.32.00	No	— Of cotton	Free	Free
6103.33.00	No	— Of synthetic fibres	Free	Free
6103.39.00	No	— Of other textile materials	Free	Free
		— Trousers, bib and brace overalls, breeches and shorts :		
6103.41.00	No	— Of wool or fine animal hair	Free	Free
6103.42.00	No	— Of cotton	Free	Free
6103.43.00	No	— Of synthetic fibres	Free	Free
6103.49.00	No	— Of other textile materials	Free	Free
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
		— Suits :		
6104.13.00	No	— Of synthetic fibres	Free	Free
6104.19.00	No	— Of other textile materials	Free	Free
		— Ensembles :		
6104.22.00	No	— Of cotton	Free	Free
6104.23.00	No	— Of synthetic fibres	Free	Free
6104.29.00	No	— Of other textile materials	Free	Free
		— Jackets and blazers :		
6104.31.00	No	— Of wool or fine animal hair	Free	Free
6104.32.00	No	— Of cotton	Free	Free
6104.33.00	No	— Of synthetic fibres	Free	Free
6104.39.00	No	— Of other textile materials	Free	Free
		— Dresses :		
6104.41.00	No	— Of wool or fine animal hair	Free	Free
6104.42		— Of cotton		
6104.42.10	No	— "Tropical Islands Wear"	Free	Free
6104.42.90	No	— Other	Free	Free

6104.43		--- Of synthetic fibres		
6104.43.10	No	---- "Tropical Islands Wear"	Free	Free
6104.43.90	No	---- Other	Free	Free
6104.44		--- Of artificial fibres		
6104.44.10	No	---- "Tropical Islands Wear"	Free	Free
6104.44.90	No	---- Other	Free	Free
6104.49		--- Of other textile materials		
6104.49.10	No	---- "Tropical Islands Wear"	Free	Free
6104.49.90	No	---- Other	Free	Free
		- Skirts and divided skirts :		
6104.51.00	No	--- Of wool or fine animal hair	Free	Free
6104.52		--- Of cotton	Free	Free
6104.52.10	No	---- "Tropical Islands Wear"	Free	Free
6104.52.90	No	---- Other	Free	Free
6104.53		--- Of synthetic fibres	Free	Free
6104.53.10	No	---- "Tropical Islands Wear"	Free	Free
6104.53.90	No	---- Other	Free	Free
6104.59		--- Of other textile materials	Free	Free
6104.59.10	No	---- "Tropical Islands Wear"	Free	Free
6104.59.90	No	---- Other	Free	Free
		- Trousers, bib and brace overalls, breeches and shorts :		
6104.61.00	No	--- Of wool or fine animal hair	Free	Free
6104.62.00	No	--- Of cotton	Free	Free
6104.63.00	No	--- Of synthetic fibres	Free	Free
6104.69.00	No	--- Of other textile materials	Free	Free
61.05		Men's or boys' shirts, knitted or crocheted		
6105.10		- Of cotton		
6105.10.10	No	---- "Tropical Islands Wear"	Free	Free
6105.10.90	No	---- Other	Free	Free
6105.20		- Of man-made fibres		
6105.20.10	No	---- "Tropical Islands Wear"	Free	Free
6105.20.90	No	---- Other	Free	Free
6105.90		- Of other textile materials		
6105.90.10	No	---- "Tropical Islands Wear"	Free	Free
6105.90.90	No	---- Other	Free	Free
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted		
6106.10		- Of cotton		
6106.10.10	No	---- "Tropical Islands Wear"	Free	Free
6106.10.90	No	---- Other	Free	Free
6106.20		- Of man-made fibres		
6106.20.10	No	---- "Tropical Islands Wear"	Free	Free
6106.20.90	No	---- Other	Free	Free
6106.90		- Of other textile materials		
6106.90.10	No	---- "Tropical Islands Wear"	Free	Free
6106.90.90	No	---- Other	Free	Free
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted		
		- Underpants and briefs :		
6107.11.00	No	--- Of cotton	Free	Free
6107.12.00	No	--- Of man-made fibres	Free	Free
6107.19.00	No	--- Of other textile materials	Free	Free
		- Nightshirts and pyjamas :		
6107.21.00	No	--- Of cotton	Free	Free
6107.22.00	No	--- Of man-made fibres	Free	Free
6107.29.00	No	--- Of other textile materials	Free	Free
		- Other :		
6107.91.00	No	--- Of cotton	Free	Free
6107.99.00	No	--- Of other textile materials	Free	Free

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61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted		
		– Slips and petticoats :		
6108.11.00	No	– – Of man-made fibres	Free	Free
6108.19.00	No	– – Of other textile materials	Free	Free
		– Briefs and panties :		
6108.21.00	No	– – Of cotton	Free	Free
6108.22.00	No	– – Of man-made fibres	Free	Free
6108.29.00	No	– – Of other textile materials	Free	Free
		– Nightdresses and pyjamas :		
6108.31.00	No	– – Of cotton	Free	Free
6108.32.00	No	– – Of man-made fibres	Free	Free
6108.39.00	No	– – Of other textile materials	Free	Free
		– Other :		
6108.91.00	No	– – Of cotton	Free	Free
6108.92.00	No	– – Of man-made fibres	Free	Free
6108.99.00	No	– – Of other textile materials	Free	Free
61.09		T-shirts, singlets and other vests, knitted or crocheted		
6109.10		– Of cotton		
6109.10.10	No	– – – “Tropical Islands Wear”	Free	Free
6109.10.90	No	– – – Other	Free	Free
6109.90		– Of other textile materials		
6109.90.10	No	– – – “Tropical Islands Wear”	Free	Free
6109.90.90	No	– – – Other	Free	Free
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted		
		– Of wool or fine animal hair :		
6110.11.00	No	– – – Of wool	Free	Free
6110.12.00	No	– – – Of Kashmir (cashmere) goats	Free	Free
6110.19.00	No	– – – Other	Free	Free
6110.20.00	No	– Of cotton	Free	Free
6110.30.00	No	– Of man-made fibres	Free	Free
6110.90.00	No	– Of other textile materials	Free	Free
61.11		Babies' garments and clothing accessories, knitted or crocheted		
6111.20.00	No	– Of cotton	Free	Free
6111.30.00	No	– Of synthetic fibres	Free	Free
6111.90.00	No	– Of other textile materials	Free	Free
61.12		Track suits, ski suits and swimwear, knitted or crocheted		
		– Track suits :		
6112.11.00	No	– – Of cotton	Free	Free
6112.12.00	No	– – Of synthetic fibres	Free	Free
6112.19.00	No	– – Of other textile materials	Free	Free
6112.20.00	No	– Ski suits	Free	Free
		– Men's or boys' swimwear :		
6112.31.00	No	– – Of synthetic fibres	Free	Free
6112.39.00	No	– – Of other textile materials	Free	Free
		– Women's or girls' swimwear :		
6112.41.00	No	– – Of synthetic fibres	Free	Free
6112.49.00	No	– – Of other textile materials	Free	Free
61.13		Garments, made up of knitted or crocheted fabrics of 5903, 5906 or 5907		
6113.00.10	No	– – – Wetsuits and similar diving garments	Free	Free
6113.00.90	No	– – – Other	Free	Free
61.14		Other garments, knitted or crocheted		
		– Of cotton		
6114.20.10	No	– – – Undergarments	Free	Free
6114.20.20	No	– – – Overalls	Free	Free
6114.20.90	No	– – – Others	Free	Free
		– Of man-made fibres		
6114.30.10	No	– – – Undergarments	Free	Free

6114.30.20	No	---- Overalls	Free	Free
6114.30.90	No	---- Others	Free	Free
		— Of other textile materials		
6114.90.10	No	---- Undergarments	Free	Free
6114.90.20	No	---- Overalls	Free	Free
6114.90.90	No	---- Others	Free	Free
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted		
6115.10.00	No	— Graduated compression hosiery (for example, stockings for varicose veins)	Free	Free
		— Other panty hose and tights :		
6115.21.00	No	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	Free	Free
6115.22.00	No	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	Free	Free
6115.29.00	No	-- Of other textile materials	Free	Free
6115.30.00	No	— Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	Free	Free
		— Other :		
6115.94.00	No	-- Of wool or fine animal hair	Free	Free
6115.95.00	No	-- Of cotton	Free	Free
6115.96.00	No	-- Of synthetic fibres	Free	Free
6115.99.00	No	-- Of other textile materials	Free	Free
61.16		Gloves, mittens and mitts, knitted or crocheted		
6116.10.00	No	— Impregnated, coated or covered with plastics or rubber	Free	Free
		— Other :		
6116.91.00	No	-- Of wool or fine animal hair	Free	Free
6116.92.00	No	-- Of cotton	Free	Free
6116.93.00	No	-- Of synthetic fibres	Free	Free
6116.99.00	No	-- Of other textile materials	Free	Free
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories		
		— Shawls, scarves, mufflers, mantillas, veils and the like		
6117.10.10	No	---- Scarves and shawls	Free	Free
6117.10.90	No	---- Other	Free	Free
6117.80.00	No	— Other accessories	Free	Free
6117.90.00	No	— Parts	Free	Free

* * *

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).

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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;
- (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, unless the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

SUPPLEMENTARY NOTE:

1. For the purposes of headings 6204, 6205 and 6206, the expression "Tropical Island wear" means garments of alike to Mumu dresses and skirts, Bula shirts, Mother Hubbard and Mission dresses, Meri blouses, "UROHS" Pohnpeian skirts.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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 6203		
		— Overcoats, raincoats, car-coats, capes, cloaks and similar articles :		
6201.11.00	No	— — Of wool or fine animal hair	Free	Free
6201.12.00	No	— — Of cotton	Free	Free
6201.13.00	No	— — Of man-made fibres	Free	Free
6201.19.00	No	— — Of other textile materials	Free	Free
		— Other :		
6201.91.00	No	— — Of wool or fine animal hair	Free	Free
6201.92.00	No	— — Of cotton	Free	Free
6201.93.00	No	— — Of man-made fibres	Free	Free
6201.99.00	No	— — Of other textile materials	Free	Free
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 6204		
		— Overcoats, raincoats, car-coats, capes, cloaks and similar articles :		
6202.11.00	No	— — Of wool or fine animal hair	Free	Free
6202.12.00	No	— — Of cotton	Free	Free
6202.13.00	No	— — Of man-made fibres	Free	Free
6202.19.00	No	— — Of other textile materials	Free	Free
		— Other :		
6202.91.00	No	— — Of wool or fine animal hair	Free	Free
6202.92.00	No	— — Of cotton	Free	Free
6202.93.00	No	— — Of man-made fibres	Free	Free
6202.99.00	No	— — Of other textile materials	Free	Free
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
		— Suits :		
6203.11.00	No	— — Of wool or fine animal hair	Free	Free
6203.12.00	No	— — Of synthetic fibres	Free	Free
6203.19.00	No	— — Of other textile materials	Free	Free
		Men's or boys' suits, ensembles, jackets, etc. — continued.		
		— Ensembles :		
6203.22.00	No	— — Of cotton	Free	Free
6203.23.00	No	— — Of synthetic fibres	Free	Free
6203.29.00	No	— — Of other textile materials	Free	Free
		— Jackets and blazers :		
6203.31.00	No	— — Of wool or fine animal hair	Free	Free
6203.32.00	No	— — Of cotton	Free	Free

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6203.33.00	No	— Of synthetic fibres	Free	Free
6203.39.00	No	— Of other textile materials	Free	Free
		— Trousers, bib and brace overalls, breeches and shorts :		
6203.41.00	No	— Of wool or fine animal hair	Free	Free
6203.42.00	No	— Of cotton	Free	Free
6203.43.00	No	— Of synthetic fibres	Free	Free
6203.49.00	No	— Of other textile materials	Free	Free
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)		
		— Suits :		
6204.11.00	No	— Of wool or fine animal hair	Free	Free
6204.12.00	No	— Of cotton	Free	Free
6204.13.00	No	— Of synthetic fibres	Free	Free
6204.19.00	No	— Of other textile materials	Free	Free
		— Ensembles :		
6204.21.00	No	— Of wool or fine animal hair	Free	Free
6204.22.00	No	— Of cotton	Free	Free
6204.23.00	No	— Of synthetic fibres	Free	Free
6204.29.00	No	— Of other textile materials	Free	Free
		— Jackets and blazers :		
6204.31.00	No	— Of wool or fine animal hair	Free	Free
6204.32.00	No	— Of cotton	Free	Free
6204.33.00	No	— Of synthetic fibres	Free	Free
6204.39.00	No	— Of other textile materials	Free	Free
		— Dresses :		
6204.41.00	No	— Of wool or fine animal hair	Free	Free
6204.42		— Of cotton		
6204.42.10	No	---- "Tropical Island wear"	Free	Free
6204.42.90	No	---- Other	Free	Free
6204.43		— Of synthetic fibres		
6204.43.10	No	---- "Tropical Island wear"	Free	Free
6204.43.90	No	---- Other	Free	Free
6204.44.00	No	— Of artificial fibres	Free	Free
6204.49		— Of other textile materials		
6204.49.10	No	---- "Tropical Island wear"	Free	Free
6204.49.90	No	---- Other	Free	Free
		— Skirts and divided skirts :		
6204.51.00	No	— Of wool or fine animal hair	Free	Free
6204.52		— Of cotton		
6204.52.10	No	---- "Tropical Island wear"	Free	Free
6204.52.90	No	---- Other	Free	Free
6204.53		— Of synthetic fibres		
6204.53.10	No	---- "Tropical Island wear"	Free	Free
6204.53.90	No	---- Other	Free	Free
6204.59		— Of other textile materials		
6204.59.10	No	---- "Tropical Island wear"	Free	Free
6204.59.90	No	---- Other	Free	Free
		Women's or girls' suits, ensembles, jackets, blazers, etc. —continued.		
		— Trousers, bib and brace overalls, breeches and shorts :		
6204.61.00	No	— Of wool or fine animal hair	Free	Free
6204.62.00	No	— Of cotton	Free	Free
6204.63.00	No	— Of synthetic fibres	Free	Free
6204.69.00	No	— Of other textile materials	Free	Free
62.05		Men's or boys' shirts		
6205.20		— Of cotton		
6205.20.10	No	---- "Tropical Island wear"	Free	Free
6205.20.90	No	---- Other	Free	Free
6205.30		— Of man-made fibres		
6205.30.10	No	---- "Tropical Island wear"	Free	Free

6205.30.90	No	--- Other	Free	Free
6205.90		— Of other textile materials		
6205.90.10	No	--- "Tropical Island wear"	Free	Free
6205.90.90	No	--- Other	Free	Free
62.06		Women's or girls' blouses, shirts and shirt-blouses		
6206.10.00	No	— Of silk or silk waste	Free	Free
6206.20.00	No	— Of wool or fine animal hair	Free	Free
6206.30		— Of cotton		
6206.30.10	No	--- "Tropical Island wear"	Free	Free
6206.30.90	No	--- Other	Free	Free
6206.40		— Of man-made fibres		
6206.40.10	No	--- "Tropical Island wear"	Free	Free
6206.40.90	No	--- Other	Free	Free
6206.90		— Of other textile materials		
6206.90.10	No	--- "Tropical Island wear"	Free	Free
6206.90.90	No	--- Other	Free	Free
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles		
		— Underpants and briefs :		
6207.11.00	No	--- Of cotton	Free	Free
6207.19.00	No	--- Of other textile materials	Free	Free
		— Nightshirts and pyjamas :		
6207.21.00	No	--- Of cotton	Free	Free
6207.22.00	No	--- Of man-made fibres	Free	Free
6207.29.00	No	--- Of other textile materials	Free	Free
		— Other :		
6207.91.00	No	--- Of cotton	Free	Free
6207.99.00	No	--- Of other textile materials	Free	Free
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles		
		— Slips and petticoats :		
6208.11.00	No	--- Of man-made fibres	Free	Free
6208.19.00	No	--- Of other textile materials	Free	Free
		— Nightdresses and pyjamas :		
6208.21.00	No	--- Of cotton	Free	Free
6208.22.00	No	--- Of man-made fibres	Free	Free
6208.29.00	No	--- Of other textile materials	Free	Free
		— Other :		
		--- Of cotton		
6208.91.10	No	--- Briefs and panties	Free	Free
6208.91.90	No	--- Other	Free	Free
		--- Of man-made fibres		
6208.92.10	No	--- Briefs and panties	Free	Free
6208.92.90	No	--- Other	Free	Free
		Women's or girls' singlets and other vests, slips, etc. -continued		
		— Other, etc. - continued		
		--- Of other textile materials		
6208.99.10	No	--- Briefs and panties	Free	Free
6208.99.90	No	--- Other	Free	Free
62.09		Babies' garments and clothing accessories		
6209.20.00	No	— Of cotton	Free	Free
6209.30.00	No	— Of synthetic fibres	Free	Free
6209.90.00	No	— Of other textile materials	Free	Free
62.10		Garments, made up of fabrics of 5602, 5603, 5903, 5906 or 5907		
6210.10.00	No	— Of fabrics of heading 56.02 or 56.03	Free	Free
6210.20.00	No	— Other garments, of the type described in subheadings 6201.11 to 6201.19	Free	Free
6210.30.00	No	— Other garments, of the type described in subheadings 6202.11 to 6202.19	Free	Free
6210.40.00	No	— Other men's or boys' garments	Free	Free

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6210.50.00	No	— Other women's or girls' garments	Free	Free
62.11		Track suits, ski suits and swimwear; other garments		
		— Swimwear :		
6211.11.00	No	— — Men's or boys'	Free	Free
6211.12.00	No	— — Women's or girls'	Free	Free
6211.20.00	No	— Ski suits	Free	Free
		— Other garments, men's or boys' :		
6211.32.00	No	— — Of cotton	Free	Free
6211.33.00	No	— — Of man-made fibres	Free	Free
6211.39.00	No	— — Of other textile materials	Free	Free
		— Other garments, women's or girls' :		
6211.42.00	No	— — Of cotton	Free	Free
6211.43.00	No	— — Of man-made fibres	Free	Free
6211.49.00	No	— — Of other textile materials	Free	Free
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted		
6212.10.00	No	— Brassieres	Free	Free
6212.20.00	No	— Girdles and panty-girdles	Free	Free
6212.30.00	No	— Corselettes	Free	Free
6212.90.00	No	— Other	Free	Free
62.13		Handkerchiefs		
6213.20.00	No	— Of cotton	Free	Free
6213.90.00	No	— Of other textile materials	Free	Free
62.14		Shawls, scarves, mufflers, mantillas, veils and the like		
		— Of silk or silk waste		
6214.10.10	No	— — — Scarves and shawls	Free	Free
6214.10.90	No	— — — Other	Free	Free
		— Of wool or fine animal hair		
6214.20.10	No	— — — Scarves and shawls	Free	Free
6214.20.90	No	— — — Other	Free	Free
		— Of synthetic fibres		
6214.30.10	No	— — — Scarves and shawls	Free	Free
6214.30.90	No	— — — Other	Free	Free
		— Of artificial fibres		
6214.40.10	No	— — — Scarves and shawls	Free	Free
6214.40.90	No	— — — Other	Free	Free
		— Of other textile materials		
6214.90.10	No	— — — Scarves and shawls	Free	Free
6214.90.90	No	— — — Other	Free	Free
62.15		Ties, bow ties and cravats		
6215.10.00	No	— Of silk or silk waste	Free	Free
6215.20.00	No	— Of man-made fibres	Free	Free
6215.90.00	No	— Of other textile materials	Free	Free
62.16		Gloves, mittens and mitts		
6216.00.00	pr		Free	Free
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of 6212		
		— Accessories		
6217.10.10	No	— — — Collars, shirt fronts, cuffs, tuckers, fallals, bodice-fronts, jabots, flouces, yokes and similar accessories and trimmings for garments	Free	Free
6217.10.20	No	— — — Badges, labels, emblems and the like	Free	Free
6217.10.30	No	— — — Stockings, socks and sockettes	Free	Free
6217.10.40	No	— — — Belts of all kinds (including bandoliers) and sashes	Free	Free
6217.10.90	No	— — — Other	Free	Free
6217.90.00	..	— Parts	Free	Free

* * *

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.

SUBHEADING NOTE—

1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alphacypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda- cyhalothrin (ISO), permethrin (ISO) or pirimiphos- methyl (ISO).

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
I.— OTHER MADE UP TEXTILE ARTICLES				
63.01		Blankets and travelling rugs		
6301.10.00	No	— Electric blankets	Free	Free
6301.20.00	No	— Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	Free	Free
6301.30.00	No	— Blankets (other than electric blankets) and travelling rugs, of cotton	Free	Free
6301.40.00	No	— Blankets (other than electric blankets) and travelling rugs, of synthetic	Free	Free
6301.90.00	No	— Other blankets and travelling rugs	Free	Free
63.02		Bed linen, table linen, toilet linen and kitchen linen		
6302.10.00	No	— Bed linen, knitted or crocheted	Free	Free
		— Other bed linen, printed :		
6302.21.00	No	— — Of cotton	Free	Free
6302.22.00	No	— — Of man-made fibres	Free	Free
6302.29.00	No	— — Of other textile materials	Free	Free
		— Other bed linen :		
6302.31.00	No	— — Of cotton	Free	Free
6302.32.00	No	— — Of man-made fibres	Free	Free
6302.39.00	No	— — Of other textile materials	Free	Free
6302.40.00	No	— Table linen, knitted or crocheted	Free	Free
		— Other table linen :		
6302.51.00	No	— — Of cotton	Free	Free

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6302.53.00	No	— Of man-made fibres	Free	Free
6302.59.00	No	— Of other textile materials	Free	Free
Bed linen, table linen, toilet linen and kitchen linen, etc.-continued.				
6302.60.00	No	— Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	Free	Free
		— Other :		
6302.91.00	No	— Of cotton	Free	Free
6302.93.00	No	— Of man-made fibres	Free	Free
6302.99.00	No	— Of other textile materials	Free	Free
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances		
		— Knitted or crocheted :		
6303.12.00	No	— Of synthetic fibres	Free	Free
6303.19.00	No	— Of other textile materials	Free	Free
		— Other :		
6303.91.00	No	— Of cotton	Free	Free
6303.92.00	No	— Of synthetic fibres	Free	Free
6303.99.00	No	— Of other textile materials	Free	Free
63.04		Other furnishing articles, excluding those of 9404		
		— Bedspreads :		
6304.11.00	No	— Knitted or crocheted	Free	Free
6304.19.00	No	— Other	Free	Free
6304.20.00	No	— Bed (mosquito) nets specified in Subheading Note 1 to this Chapter	Free	Free
		— Other :		
6304.91.00	No	— Knitted or crocheted	Free	Free
6304.92.00	No	— Not knitted or crocheted, of cotton	Free	Free
		— Not knitted or crocheted, of synthetic fibres		
6304.93.10	No	— Car seat covers	Free	Free
6304.93.90	No	— Other	Free	Free
6304.99.00	No	— Not knitted or crocheted, of other textile materials	Free	Free
63.05		Sacks and bags, of a kind used for the packing of goods		
6305.10.00	No	— Of jute or of other textile bast fibres of heading 53.03	Free	Free
6305.20.00	No	— Of cotton	Free	Free
		— Of man-made textile materials :		
6305.32.00	No	— Flexible intermediate bulk containers	Free	Free
6305.33.00	No	— Other, of polyethylene or polypropylene strip or the like	Free	Free
6305.39.00	No	— Other	Free	Free
6305.90.00	No	— Of other textile materials	Free	Free
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods		
		— Tarpaulins, awnings and sunblinds :		
6306.12.00	No	— Of synthetic fibres	Free	Free
6306.19.00	No	— Of other textile materials	Free	Free
		— Tents :		
6306.22.00	No	— Of synthetic fibres	Free	Free
6306.29.00	No	— Of other textile materials	Free	Free
6306.30.00	No	— Sails	Free	Free
6306.40.00	No	— Pneumatic mattresses	Free	Free
6306.90.00	No	— Other	Free	Free
63.07		Other made up articles, including dress patterns		
6307.10.00	No	— Floor-cloths, dish-cloths, dusters and similar cleaning cloths	Free	Free
6307.20.00	No	— Life-jackets and life-belts	Free	Free
		— Other		
6307.90.10	No	— Dress patterns	Free	Free
6307.90.20	No	— Flags or banners	Free	Free
6307.90.90	No	— Other	Free	Free

II.— SETS				
63.08				
6308.00.00	kg	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Free	Free
III.— WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
63.09				
6309.00.00	kg	Worn clothing and other worn articles	Free	Free
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.		
6310.10.00	kg	— Sorted	Free	Free
6310.90.00	kg	— Other	Free	Free

* * *

SECTION XII

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

NOTES:

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 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 and skating boots with ice or roller skates attached; shin-guards and 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;

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(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
64.01		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		
6401.10.00	pr	— Footwear incorporating a protective metal toe-cap	Free	Free
		— Other footwear :		
6401.92.00	pr	— — Covering the ankle but not covering the knee	Free	Free
6401.99.00	pr	— — Other	Free	Free
64.02		Other footwear with outer soles and uppers of rubber or plastics		
		— Sports footwear :		
6402.12.00	pr	— — Ski-boots, cross-country ski footwear and snowboard boots	Free	Free
6402.19.00	pr	— — Other	Free	Free
		Other footwear with outer soles and uppers of rubber, etc. -continued		
6402.20.00	pr	— Footwear with upper straps or thongs assembled to the sole by means of plugs	Free	Free
		— Other footwear :		
6402.91.00	pr	— — Covering the ankle	Free	Free
6402.99.00	pr	— — Other	Free	Free
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		
		— Sports footwear :		
6403.12.00	pr	— — Ski-boots, cross-country ski footwear and snowboard boots	Free	Free
6403.19.00	pr	— — Other	Free	Free
6403.20.00	pr	— Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Free	Free
		— Other footwear, incorporating a protective metal toe-cap	Free	Free
		— Other footwear with outer soles of leather :		
6403.51.00	pr	— — Covering the ankle	Free	Free
6403.59.00	pr	— — Other	Free	Free
		— Other footwear :		
6403.91.00	pr	— — Covering the ankle	Free	Free
6403.99.00	pr	— — Other	Free	Free
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		
		— Footwear with outer soles of rubber or plastics :		
6404.11.00	pr	— — Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	Free	Free
6404.19.00	pr	— — Other	Free	Free
6404.20.00	pr	— Footwear with outer soles of leather or composition leather	Free	Free
64.05		Other footwear		
6405.10.00	pr	— With uppers of leather or composition leather	Free	Free
6405.20.00	pr	— With uppers of textile materials	Free	Free
6405.90.00	pr	— Other	Free	Free
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof		
6406.10.00	pr	— Uppers and parts thereof, other than stiffeners	Free	Free
6406.20.00	pr	— Outer soles and heels, of rubber or plastics	Free	Free
6406.90.00	pr	— Other	Free	Free

* * *

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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
65.01				
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	Free	Free
65.02				
6502.00.00	..	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	Free	Free
65.04				
6504.00.00	No	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Free	Free
65.05				
		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		
6505.00.10	..	--- Hair nets	Free	Free
6505.00.90	No	--- Other	Free	Free
65.06				
		Other headgear, whether or not lined or trimmed		
		— Safety headgear		
6506.10.10	No	--- Motorcycle helmets	Free	Free
6506.10.90	No	--- Other	Free	Free
		— Other :		
6506.91.00	No	-- Of rubber or of plastics	Free	Free
6506.99.00	No	-- Of other materials	Free	Free
65.07				
6507.00.00	..	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	Free	Free

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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 90.17);
 - (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 66.03 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 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)		
6601.10.00	No	— Garden or similar umbrellas	Free	Free
		— Other :		
6601.91.00	No	— Having a telescopic shaft	Free	Free
6601.92.00	No	— Other	Free	Free
66.02				
6602.00.00	. .	Walking-sticks, seat-sticks, whips, riding-crops and the like	Free	Free
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02		
6603.20.00	. .	— Umbrella frames, including frames mounted on shafts (sticks)	Free	Free
6603.90.00	. .	— Other	Free	Free

* * *

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, gluing, fitting into one another or similar methods.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
67.01				
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 0505 and worked quills and scapes)	Free	Free
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit		
6702.10.00	..	— Of plastics	Free	Free
6702.90.00	..	— Of other materials	Free	Free
67.03				
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 or the like	Free	Free
67.04		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 :		
6704.11.00	..	— — Complete wigs	Free	Free
6704.19.00	..	— — Other	Free	Free
6704.20.00	..	— Of human hair	Free	Free
6704.90.00	..	— Of other materials	Free	Free

* * *

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 48.10 or 48.11 (for example, paper and paperboard 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;

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- (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 9602, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 9609 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 9620 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. In heading 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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
68.01				
(801.00.00	..	Setts, curbstones and flagstones, of natural stone (except slate)	Free	Free
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)		
6802.10.00	..	— 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	Free	Free
		— Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :		
6802.21		— — Marble, travertine and alabaster		
6802.21.10	..	— — — Prefabricated, further processed	Free	Free
6802.21.90	..	— — — Other	Free	Free
6802.23		— — Granite		
6802.23.10	..	— — — Prefabricated stones, further processed	Free	Free
6802.23.90	..	— — — Other	Free	Free
6802.29		— — Other stone		
6802.29.10	..	— — — Prefabricated, further processed	Free	Free
(02.29.90	..	— — — Other	Free	Free
		Worked monumental or building stone, etc.-continued.		
		— Other :		
6802.91		— — Marble, travertine and alabaster		
6802.91.10	..	— — — Prefabricated, further processed	Free	Free
6802.91.90	..	— — — Other	Free	Free
6802.92		— — Other calcareous stone		
6802.92.10	..	— — — Prefabricated, further processed	Free	Free
6802.92.90	..	— — — Other	Free	Free
6802.93		— — Granite		
6802.93.10	..	— — — Prefabricated stones, further processed	Free	Free
6802.93.90	..	— — — Other	Free	Free
6802.99		— — Other stone		
6802.99.10	..	— — — Prefabricated, further processed	Free	Free
6802.99.90	..	— — — Other	Free	Free
68.03				
6803.00.00	..	Worked slate and articles of slate or of agglomerated slate	Free	Free

68.04	..	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, truing 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		
6804.10.00	..	– Millstones and grindstones for milling, grinding or pulping	Free	Free
		– Other millstones, grindstones, grinding wheels and the like :		
6804.21.00	kg	– – Of agglomerated synthetic or natural diamond	Free	Free
6804.22.00	kg	– – Of other agglomerated abrasives or of ceramics	Free	Free
6804.23.00	kg	– – Of natural stone	Free	Free
6804.30.00	..	– Hand sharpening or polishing stones	Free	Free
68.05	..	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		
6805.10.00	..	– On a base of woven textile fabric only	Free	Free
6805.20.00	..	– On a base of paper or paperboard only	Free	Free
6805.30.00	..	– On a base of other materials	Free	Free
68.06		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 6811 or 6812 or of Chapter 69		
6806.10.00	kg	– Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	Free	Free
6806.20.00	kg	– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	Free	Free
6806.90.00	kg	– Other	Free	Free
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)		
6807.10.00	..	– In rolls	Free	Free
6807.90.00	..	– Other	Free	Free
68.08		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders		
6808.00.10	..	– – – Floor coverings in the piece and rectangular tiles	Free	Free
6808.00.90	..	– – – Other	Free	Free
68.09		Articles of plaster or of compositions based on plaster		
		– Boards, sheets, panels, tiles and similar articles, not ornamented :		
6809.11		– – Faced or reinforced with paper or paperboard only		
6809.11.10	m2	– – – Floor coverings in the piece and rectangular tiles	Free	Free
		Articles of plaster or of compositions based on plaster, etc.-continued.		
		– Boards, sheets, panels, tiles and similar articles, etc.-continued.		
		– – Faced or reinforced with paper, etc.-continued.		
6809.11.90	m2	– – – Other	Free	Free
		– – Other		
6809.19.10	m2	– – – Floor coverings in the piece and rectangular tiles	Free	Free
6809.19.90	m2	– – – Other	Free	Free
6809.99.00	m2	– Other articles	Free	Free
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced		
		– Tiles, flagstones, bricks and similar articles :		
6810.11.00	..	– – Building blocks and bricks	Free	Free
6810.19.00	..	– – Other	Free	Free
		– Other articles :		
6810.91.00	..	– – Prefabricated structural components for building or civil engineering	Free	Free
6810.99.00	..	– – Other	Free	Free
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like		
6811.40.00	..	– Containing asbestos	Free	Free
		– Not containing asbestos :		

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6811.81.00	m2	-- Corrugated sheets	Free	Free
		-- Other sheets, panels, tiles and similar articles		
6811.82.10	. .	--- Floor coverings in the piece and rectangular tiles	Free	Free
6811.82.90	. .	--- Other	Free	Free
6811.89.00	. .	-- Other articles	Free	Free
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of 6811 or 6813		
6812.80.00	. .	- Of crocidolite	Free	Free
		- Other :		
6812.91.00	. .	-- Clothing, clothing accessories, footwear and headgear	Free	Free
6812.92.00	. .	-- Paper, millboard and felt	Free	Free
6812.93.00	. .	-- Compressed asbestos fibre jointing, in sheets or rolls	Free	Free
6812.99.00	. .	-- Other	Free	Free
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials		
6813.20.00	. .	- Containing asbestos	Free	Free
	. .	- Not containing asbestos :		
6813.81.00	. .	-- Brake linings and pads	Free	Free
6813.89	. .	-- Other		
6813.89.10	. .	--- Of a kind used as replacement component in motor vehicles of 8701 to 8705	Free	Free
6813.89.90	. .	--- Other	Free	Free
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials		
6814.10.00	. .	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	Free	Free
6814.90.00	. .	- Other	Free	Free
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included		
6815.10.00	. .	- Non-electrical articles of graphite or other carbon	Free	Free
		Articles of stone or of other mineral, etc.-continued.		
6815.20.00	. .	- Articles of peat	Free	Free
		- Other articles :		
6815.91		-- Containing magnesite, dolomite or chromite		
6815.91.10	. .	--- Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings	Free	Free
6815.91.90	. .	--- Other	Free	Free
6815.99		-- Other		
6815.99.10	. .	--- Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings	Free	Free
6815.99.90	. .	--- Other	Free	Free

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Chapter 69

Ceramic product

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).

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS

69.01
6901.00.00 kg **Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths** Free Free

69.02
Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths

6902.10.00 kg – Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr₂O₃ Free Free

6902.20.00 kg – Containing by weight more than 50 % of alumina (Al₂O₃), of silica (SiO₂) or of a mixture or compound of these products Free Free

6902.90.00 kg – Other Free Free

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

6903.10.00 . . – Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products Free Free

6903.20.00 . . – Containing by weight more than 50 % of alumina (Al₂O₃) or of a mixture or compound of alumina and of silica (SiO₂) Free Free

6903.90.00 . . – Other Free Free

II.- OTHER CERAMIC PRODUCTS

69.04
Ceramic building bricks, flooring blocks, support or filler tiles and the like

6904.10.00 No – Building bricks Free Free

6904.90.00 No – Other Free Free

69.05
Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods

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6905.10.00	..	– Roofing tiles	Free	Free
6905.90.00	..	– Other	Free	Free
69.06				
6906.00.00	kg	Ceramic pipes, conduits, guttering and pipe fittings	Free	Free
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics		
		– Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:		
6907.21.00	m2	– – Of a water absorption coefficient by weight not exceeding 0.5 %	Free	Free
6907.22.00	m2	– – Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	Free	Free
6907.23.00	m2	– – Of a water absorption coefficient by weight exceeding 10 %	Free	Free
6907.30.00	m2	– Mosaic cubes and the like, other than those of subheading 6907.40	Free	Free
6907.40.00	m2	– Finishing ceramics	Free	Free
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 :		
5909.11.00	..	– – Of porcelain or china	Free	Free
6909.12.00	..	– – Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	Free
6909.19.00	..	– – Other	Free	Free
6909.90.00	..	– Other	Free	Free
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures		
6910.10.00	No	– Of porcelain or china	Free	Free
6910.90.00	No	– Other	Free	Free
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china		
6911.10.00	No	– Tableware and kitchenware	Free	Free
6911.90.00	kg	– Other	Free	Free
69.12				
6912.00.00	No	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Free	Free
69.13		Statuettes and other ornamental ceramic articles		
6913.10.00	..	– Of porcelain or china	Free	Free
6913.90.00	..	– Other	Free	Free
69.14		Other ceramic articles		
6914.10.00	..	– Of porcelain or china	Free	Free
6914.90.00	..	– Other	Free	Free

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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 frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 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 Tariff, the expression "glass" includes fused quartz and other fused silica.

SUBHEADING NOTE—

1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
70.01				
7001.00.00	..	Cullet and other waste and scrap of glass; glass in the mass	Free	Free
70.02		Glass in balls (other than microspheres of 7018), rods or tubes, unworked		
7002.10.00	..	— Balls	Free	Free
7002.20.00	..	— Rods	Free	Free
		— Tubes :		
7002.31.00	..	— Of fused quartz or other fused silica	Free	Free
7002.32.00	..	— 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	Free	Free
7002.39.00	..	— Other	Free	Free
70.03		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 :		
7003.12.00	m2	— Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Free	Free
7003.19.00	m2	— Other	Free	Free
7003.20.00	m2	— Wired sheets	Free	Free
7003.30.00	m2	— Profiles	Free	Free
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
7004.20.00	m2	— Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Free	Free

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7004.90.00	m2	– Other glass	Free	Free
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		
7005.10.00	m2	– Non-wired glass, having an absorbent, reflecting or non-reflecting layer	Free	Free
		– Other non-wired glass :		
7005.21.00	m2	– Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	Free	Free
7005.29.00	m2	– Other	Free	Free
7005.30.00	m2	– Wired glass	Free	Free
70.06				
7006.00.00	. .	Glass of 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Free	Free
70.07		Safety glass, consisting of toughened (tempered) or laminated glass		
		– Toughened (tempered) safety glass :		
7007.11.00	No	– Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	Free	Free
7007.19.00	m2	– Other	Free	Free
		– Laminated safety glass :	Free	Free
7007.21.00	No	– Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	Free	Free
7007.29.00	m2	– Other	Free	Free
70.08				
7008.00.00	m2	Multiple-walled insulating units of glass	Free	Free
70.09		Glass mirrors, whether or not framed, including rear-view mirrors		
7009.10.00	. .	– Rear-view mirrors for vehicles	Free	Free
		– Other :		
7009.91.00	. .	– Unframed	Free	Free
7009.92.00	. .	– Framed	Free	Free
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		
7010.10.00	. .	– Ampoules	Free	Free
7010.20.00	Hd	– Stoppers, lids and other closures	Free	Free
7010.90.00	. .	– Other	Free	Free
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like		
7011.10.00	. .	– For electric lighting	Free	Free
7011.20.00	. .	– For cathode-ray tubes	Free	Free
7011.90.00	. .	– Other	Free	Free
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of 7010 or 7018)		
7013.10.00	Hd	– Of glass-ceramics	Free	Free
		– Stemware drinking glasses, other than of glass-ceramics :		
7013.22.00	Hd	– Of lead crystal	Free	Free
7013.28.00	Hd	– Other	Free	Free
		– Other drinking glasses, other than of glass ceramics :		
7013.33.00	Hd	– Of lead crystal	Free	Free
7013.37.00	Hd	– Other	Free	Free

		— Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :		
7013.41.00	Hd	— Of lead crystal	Free	Free
7013.42.00	Hd	— Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	Free	Free
7013.49.00	Hd	— Other	Free	Free
		— Other glassware :		
7013.91		— Of lead crystal		
7013.91.10	Hd	— Statuettes and other ornamental articles	Free	Free
7013.91.90	Hd	— Other	Free	Free
7013.99.00	Hd	— Other	Free	Free
70.14		Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		
7014.00.10	kg	— Reflectors and refractors for lighting purposes of a kind used with motor vehicle of headings 8701, 8702, 8703, 8704, 8705 and trailer for articulated vehicle of heading 8716	Free	Free
7014.00.90	kg	— Other	Free	Free
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		
7015.10.00	. .	— Glasses for corrective spectacles	Free	Free
7015.90.00	. .	— Other	Free	Free
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		
7016.10.00	. .	— Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	Free	Free
7016.90.00	. .	— Other	Free	Free
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated		
7017.10.00	. .	— Of fused quartz or other fused silica	Free	Free
7017.20.00	. .	— 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	Free	Free
7017.90.00	. .	— Other	Free	Free
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter		
7018.10		— Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		
7018.10.10	g	— Imitation pearls	Free	Free
7018.10.90	. .	— Other	Free	Free
7018.20.00	. .	— Glass microspheres not exceeding 1 mm in diameter	Free	Free
7018.90.00	. .	— Other	Free	Free
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)		
		— Slivers, rovings, yarn and chopped strands :		
7019.11.00	. .	— Chopped strands, of a length of not more than 50 mm	Free	Free
7019.12.00	. .	— Rovings	Free	Free
7019.19.00	. .	— Other	Free	Free
		— Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :		
7019.31.00	. .	— Mats	Free	Free
7019.32.00	. .	— Thin sheets (voiles)	Free	Free

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7019.39.00	..	-- Other	Free	Free
7019.40.00	..	- Woven fabrics of rovings	Free	Free
		- Other woven fabrics :		
7019.51.00	..	-- Of a width not exceeding 30 cm	Free	Free
7019.52.00	..	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	Free	Free
7019.59.00	..	-- Other	Free	Free
		- Other		
7019.90.10	..	--- Glass wool and articles thereof	Free	Free
7019.90.90	..	--- Other	Free	Free
7020.00.00	..	- Other articles of glass	Free	Free

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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 71.16 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 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (i) 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 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - 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;
 - 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 Tariff 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 Tariff 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 71.13, the expression "articles of jewellery" means:
- Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.
10. For the purposes of heading 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—

- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each of these metals.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI- PRECIOUS STONES

71.01 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

7101.10 — Natural pearls

PICTA

7101.10.10 g . . . Natural pearls from the oyster *pinctada margaritifera*

100%

Free

7101.10.90	g	. . . Other	17.5%	PICTA Free
		– Cultured pearls :		
7101.21		– – Unworked		PICTA
7101.21.10	g	. . . Pearls from the oyster pinctada margaritifera	100%	Free PICTA
7101.21.90	g	. . . Other	17.5%	Free
7101.22		– – Worked		PICTA
7101.22.10	g	. . . Pearls from the oyster pinctada margaritifera	100%	Free PICTA
7101.22.90	g	. . . Other	17.5%	Free
71.02		Diamonds, whether or not worked, but not mounted or set		
7102.10.00	. .	– Unsorted	Free	Free
		– Industrial :		
7102.21.00	. .	– – Unworked or simply sawn, cleaved or bruted	Free	Free
7102.29.00	. .	– – Other	Free	Free
		– Non-industrial :		
7102.31.00	. .	– – Unworked or simply sawn, cleaved or bruted	Free	Free
7102.39.00	. .	– – Other	Free	Free
71.03		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 semiprecious stones, temporarily strung for convenience of transport		
7103.10.00	. .	– Unworked or simply sawn or roughly shaped	Free	Free
		– Otherwise worked :		
7103.91.00	. .	– – Rubies, sapphires and emeralds	Free	Free
7103.99.00	. .	– – Other	Free	Free
71.04		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		
7104.10.00	. .	– Piezo-electric quartz	Free	Free
7104.20.00	. .	– Other, unworked or simply sawn or roughly shaped	Free	Free
7104.90.00	. .	– Other	Free	Free
71.05		Dust and powder of natural or synthetic precious or semiprecious stones		
7105.10.00	. .	– Of diamonds	Free	Free
7105.90.00	. .	– Other	Free	Free
II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		
7106.10.00	g	– Powder	Free	Free
		– Other :		
7106.91.00	g	– – Unwrought	Free	Free
7106.92.00	g	– – Semi-manufactured	Free	Free
71.07		Base metals clad with silver, not further worked than semi-manufactured		
7107.00.00	g		Free	Free
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form		
		– Non-monetary :		
7108.11.00	g	– – Powder	Free	Free
7108.12.00	g	– – Other unwrought forms	Free	Free
7108.13.00	g	– – Other semi-manufactured forms	Free	Free
7108.20.00	g	– Monetary	Free	Free
71.09		Base metals or silver, clad with gold, not further worked than semi-manufactured		
7109.00.00	g		Free	Free
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder		
		– Platinum :		

7110.11.00	g	-- Unwrought or in powder form	Free	Free
7110.19.00	g	-- Other	Free	Free
		-- Palladium :		
7110.21.00	g	-- Unwrought or in powder form	Free	Free
7110.29.00	g	-- Other	Free	Free
		-- Rhodium :		
7110.31.00	g	-- Unwrought or in powder form	Free	Free
7110.39.00	g	-- Other	Free	Free
		-- Iridium, osmium and ruthenium :		
7110.41.00	g	-- Unwrought or in powder form	Free	Free
7110.49.00	g	-- Other	Free	Free
71.11				
7111.00.00	..	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Free	Free
71.12		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		
7112.30.00	..	-- Ash containing precious metal or precious metal compounds	Free	Free
		-- Other :		
7112.91.00	..	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	Free
7112.92.00	..	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free	Free
7112.99.00	..	-- Other	Free	Free
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.13		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 :		
7113.11		-- Of silver, whether or not plated or clad with other precious metal		
		--- Inlaid with or incorporating pearls, precious or semi-precious stones		
7113.11.11	No	. . . . Pearls from the oyster pinctada margaritifera	Free	Free
7113.11.12	No	. . . . Of other natural or cultured pearls	Free	Free
7113.11.13	No	. . . . Of imitation pearl	Free	Free
7113.11.19	No	. . . . Other	Free	Free
7113.11.90	..	--- Other	Free	Free
7113.19		-- Of other precious metal, whether or not plated or clad with precious		
		--- Inlaid with or incorporating pearls, precious or semi-precious stones		
7113.19.11	No	. . . . Pearls from the oyster pinctada margaritifera	Free	Free
7113.19.12	No	. . . . Of other natural or cultured pearls	Free	Free
7113.19.13	No	. . . . Of imitation pearl	Free	Free
7113.19.19	No	. . . . Other	Free	Free
7113.19.90	..	--- Other	Free	Free
7113.20		-- Of base metal clad with precious metal		
		--- Inlaid with or incorporating pearls, precious or semi-precious stones		
7113.20.11	No	. . . . Pearls from the oyster pinctada margaritifera	Free	Free
7113.20.12	No	. . . . Of other natural or cultured pearls	Free	Free
7113.20.13	No	. . . . Of imitation pearl	Free	Free
7113.20.19	No	. . . . Other	Free	Free
7113.20.90	..	--- Other	Free	Free
71.14		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 :		
7114.11		-- Of silver, whether or not plated or clad with other precious metal		
		--- Incorporating pearls:		

7114.11.11	No	. . . . Pearls from the oyster pinctada margaritifera	Free	Free
7114.11.12	No	. . . . Of other natural or cultured pearls	Free	Free
7114.11.13	No	. . . . Of imitation pearl	Free	Free
7114.11.19	No	. . . . Other	Free	Free
7114.11.90	. .	---- Other	Free	Free
7114.19		-- Of other precious metal, whether or not plated or clad with precious		
		---- Incorporating pearls:		
7114.19.11	No	. . . . Pearls from the oyster pinctada margaritifera	Free	Free
7114.19.12	No	. . . . Of other natural or cultured pearls	Free	Free
7114.19.13	No	. . . . Of imitation pearl	Free	Free
7114.19.19	No	. . . . Other	Free	Free
7114.19.90	. .	---- Other	Free	Free
Articles of goldsmiths' or silversmiths' wares, etc.-continued.				
7114.20		- Of base metal clad with precious metal		
		---- Incorporating pearls:		
7114.20.11	No	. . . . Pearls from the oyster pinctada margaritifera	Free	Free
7114.20.12	No	. . . . Of other natural or cultured pearls	Free	Free
7114.20.13	No	. . . . Of imitation pearl	Free	Free
7114.20.19	No	. . . . Other	Free	Free
7114.20.90	. .	. . . . Other	Free	Free
71.15		Other articles of precious metal or of metal clad with precious metal		
7115.10		- Catalysts in the form of wire cloth or grill, of platinum		
		---- Incorporating pearls:		
7115.10.11	No	. . . . Pearls from the oyster pinctada margaritifera	Free	Free
7115.10.12	No	. . . . Of other natural or cultured pearls	Free	Free
7115.10.13	No	. . . . Of imitation pearl	Free	Free
7115.10.19	No	. . . . Other	Free	Free
7115.10.90	. .	---- Other	Free	Free
		- Other		
7115.90	. .	---- Chain of precious metal		
7115.90.11	No	. . . . Incorporating pearls from the oyster pinctada margaritifera	Free	Free
7115.90.12	No	. . . . Incorporating other natural or cultured pearls	Free	Free
7115.90.13	No	. . . . Incorporating imitation pearl	Free	Free
7115.90.19	. .	. . . . Other	Free	Free
		---- Other		
7115.90.91	No	. . . . Incorporating pearls from the oyster pinctada margaritifera	Free	Free
7115.90.92	No	. . . . Incorporating other natural or cultured pearls	Free	Free
7115.90.93	No	. . . . Incorporating imitation pearl	Free	Free
7115.90.99	. .	. . . . Other	Free	Free
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
7116.10		- Of natural or cultured pearls		
		---- Pearls from the oyster pinctada margaritifera		PICTA
7116.10.11	g	----- Pearls graded according to size, quality, shade, etc., and constituting article of natural or cultured pearls only (without other added components) ready for use as jewellery.	100%	Free
		---- Other		PICTA
7116.10.19	No	----- Other	100%	Free
		---- Other		PICTA
7116.10.91	g	----- Pearls graded according to size, quality, shade, etc., and constituting article of natural or cultured pearls only (without other added components) ready for use as jewellery.	17.5%	Free
		---- Other		PICTA
7116.10.99	No	----- Other	17.5%	Free
7116.20.00	. .	- Of precious or semi-precious stones (natural, synthetic or reconstructed).	Free	Free
71.17		Imitation jewellery		
		- Of base metal, whether or not plated with precious metal :		
7117.11.00	. .	-- Cuff-links and studs	Free	Free
7117.19		-- Other		

7117.19.10	No	--- Articles incorporating imitation pearls	Free	Free
7117.19.90	No	--- Other	Free	Free
7117.90		- Other		
7117.90.10	No	-- Articles incorporating imitation pearls	Free	Free
7117.90.90	No	-- Other	Free	Free
		Coin		
7118.10.00	Face	- Coin (other than gold coin), not being legal tender	Free	Free
7118.90.00	Face	- Other	Free	Free

* * *

SECTION XV

Base metals and articles of base metal

NOTES—

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 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;
 - (i) 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, monopods, bipods, tripods and similar articles or other articles of chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Tariff, 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 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Tariff to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

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

 - (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading 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**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - (b) **Powders**

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Iron and steel

NOTES—

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Tariff, 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 further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

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

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

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

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

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

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

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

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

Chapter 72 does not include products of heading 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 headings of this Chapter appropriate to similar hot-rolled products.

SUBHEADING NOTES—

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

(a) **Alloy pig iron**

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

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

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

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

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

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight:

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

2. For the classification of ferro-alloys in the subheadings of heading 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 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

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

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
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I.— PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms		
7201.10.00	kg	— Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	Free	Free
7201.20.00	kg	— Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	Free	Free

7201.50.00	kg	— Alloy pig iron; spiegeleisen	Free	Free
72.02		Ferro-alloys		
		— Ferro-manganese :		
7202.11.00	kg	— — Containing by weight more than 2 % of carbon	Free	Free
7202.19.00	kg	— — Other	Free	Free
		— Ferro-silicon :		
7202.21.00	kg	— — Containing by weight more than 55 % of silicon	Free	Free
7202.29.00	kg	— — Other	Free	Free
7202.30.00	kg	— Ferro-silico-manganese	Free	Free
		— Ferro-chromium :		
7202.41.00	kg	— — Containing by weight more than 4 % of carbon	Free	Free
7202.49.00	kg	— — Other	Free	Free
		Ferro-alloys, etc.-continued.		
7202.50.00	kg	— Ferro-silico-chromium	Free	Free
7202.60.00	kg	— Ferro-nickel	Free	Free
7202.70.00	kg	— Ferro-molybdenum	Free	Free
7202.80.00	kg	— Ferro-tungsten and ferro-silico-titanium	Free	Free
		— Other :		
7202.91.00	kg	— — Ferro-titanium and ferro-silico-titanium	Free	Free
7202.92.00	kg	— — Ferro-vanadium	Free	Free
7202.93.00	kg	— — Ferro-niobium	Free	Free
7202.99.00	kg	— — Other	Free	Free
72.03		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		
7203.10.00	kg	— Ferrous products obtained by direct reduction of iron ore	Free	Free
7203.90.00	kg	— Other	Free	Free
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel		
7204.10.00	tne	— Waste and scrap of cast iron	Free	Free
		— Waste and scrap of alloy steel :		
7204.21.00	tne	— — Of stainless steel	Free	Free
7204.29.00	tne	— — Other	Free	Free
7204.30.00	tne	— Waste and scrap of tinned iron or steel	Free	Free
		— Other waste and scrap :		
7204.41.00	tne	— — Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Free	Free
7204.49.00	tne	— — Other	Free	Free
7204.50.00	kg	— Remelting scrap ingots	Free	Free
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel		
7205.10.00	kg	— Granules	Free	Free
		— Powders :		
7205.21.00	kg	— — Of alloy steel	Free	Free
7205.29.00	kg	— — Other	Free	Free
		II.— IRON AND NON-ALLOY STEEL		
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)		
7206.10.00	kg	— Ingots	Free	Free
7206.90.00	kg	— Other	Free	Free
72.07		Semi-finished products of iron or non-alloy steel		
		— Containing by weight less than 0.25 % of carbon :		
7207.11.00	kg	— — Of rectangular (including square) cross-section, the width measuring less than twice the thickness	Free	Free
7207.12.00	kg	— — Other, of rectangular (other than square) cross-section	Free	Free
7207.19.00	kg	— — Other	Free	Free
7207.20.00	kg	— Containing by weight 0.25 % or more of carbon	Free	Free

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		
7208.10.00	kg	— In coils, not further worked than hot-rolled, with patterns in relief	Free	Free
		— Other, in coils, not further worked than hot-rolled, pickled :		
7208.25.00	kg	— Of a thickness of 4.75 mm or more	Free	Free
7208.26.00	kg	— Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free
7208.27.00	kg	— Of a thickness of less than 3 mm	Free	Free
		— Other, in coils, not further worked than hot-rolled :		
7208.36.00	kg	— Of a thickness exceeding 10 mm	Free	Free
7208.37.00	kg	— Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	Free
		Flat- rolled products of iron, etc.-continued.		
		— Other, in coils, not further worked, etc.-continued.		
7208.38.00	kg	— Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free
7208.39.00	kg	— Of a thickness of less than 3 mm	Free	Free
7208.40.00	kg	— Not in coils, not further worked than hot-rolled, with patterns in relief	Free	Free
		— Other, not in coils, not further worked than hot-rolled :		
7208.51.00	kg	— Of a thickness exceeding 10 mm	Free	Free
7208.52.00	kg	— Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	Free
7208.53.00	kg	— Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free
7208.54.00	kg	— Of a thickness of less than 3 mm	Free	Free
7208.90.00	kg	— Other	Free	Free
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) :		
7209.15.00	kg	— Of a thickness of 3 mm or more	Free	Free
7209.16.00	kg	— Of a thickness exceeding 1 mm but less than 3 mm	Free	Free
7209.17.00	kg	— Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	Free
7209.18.00	kg	— Of a thickness of less than 0.5 mm	Free	Free
		— Not in coils, not further worked than cold-rolled (cold-reduced) :		
7209.25.00	kg	— Of a thickness of 3 mm or more	Free	Free
7209.26.00	kg	— Of a thickness exceeding 1 mm but less than 3 mm	Free	Free
7209.27.00	kg	— Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	Free
7209.28.00	kg	— Of a thickness of less than 0.5 mm	Free	Free
7209.90.00	kg	— Other	Free	Free
72.10		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 :		
7210.11		— Of a thickness of 0.5 mm or more		
7210.11.10	kg	— Roofing sheets	Free	Free
7210.11.90	kg	— Other	Free	Free
7210.12		— Of a thickness of less than 0.5 mm		
7210.12.10	kg	— Roofing sheets	Free	Free
7210.12.90	kg	— Other	Free	Free
7210.20		— Plated or coated with lead, including terne-plate		
7210.20.10	kg	— Roofing sheets	Free	Free
7210.20.90	kg	— Other	Free	Free
7210.30		— Electrolytically plated or coated with zinc		
7210.30.10	kg	— Roofing sheets	Free	Free
7210.30.90	kg	— Other	Free	Free
		— Otherwise plated or coated with zinc :		
7210.41		— Corrugated		
7210.41.10	kg	— Roofing sheets	Free	Free
7210.41.90	kg	— Other	Free	Free
7210.49		— Other		
7210.49.10	kg	— Roofing sheets	Free	Free
7210.49.90	kg	— Other	Free	Free

7210.50		— Plated or coated with chromium oxides or with chromium and chromium oxides		
7210.50.10	kg	--- Roofing sheets	Free	Free
7210.50.90	kg	--- Other	Free	Free
		— Plated or coated with aluminium :		
7210.61		— Plated or coated with aluminium-zinc alloys		
7210.61.10	kg	--- Roofing sheets	Free	Free
7210.61.90	kg	--- Other	Free	Free

Flat- rolled products of iron, etc.-continued.

— Plated or coated with aluminium, etc.-continued.

7210.69		— Other		
7210.69.10	kg	--- Roofing sheets	Free	Free
7210.69.90	kg	--- Other	Free	Free
7210.70		— Painted, varnished or coated with plastics		
7210.70.10	kg	--- Roofing sheets	Free	Free
7210.70.90	kg	--- Other	Free	Free
7210.90		— Other		
7210.90.10	kg	--- Roofing sheets	Free	Free
7210.90.90	kg	--- Other	Free	Free

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 :

7211.13.00	kg	— Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Free	Free
7211.14.00	kg	--- Other, of a thickness of 4.75 mm or more	Free	Free
7211.19.00	kg	— Other	Free	Free
		— Not further worked than cold-rolled (cold-reduced) :		
7211.23.00	kg	— Containing by weight less than 0.25 % of carbon	Free	Free
7211.29.00	kg	— Other	Free	Free
7211.90.00	kg	— Other	Free	Free

72.12 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated

7212.10		— Plated or coated with tin		
7212.10.10	kg	--- Roofing sheets	Free	Free
7212.10.90	kg	--- Other	Free	Free
7212.20		— Electrolytically plated or coated with zinc		
7212.20.10	kg	--- Roofing sheets	Free	Free
7212.20.90	kg	--- Other	Free	Free
7212.30		— Otherwise plated or coated with zinc		
7212.30.30	kg	--- Roofing sheets	Free	Free
7212.30.90	kg	--- Other	Free	Free
7212.40		— Painted, varnished or coated with plastics		
7212.40.30	kg	--- Roofing sheets	Free	Free
7212.40.90	kg	--- Other	Free	Free
7212.50		— Otherwise plated or coated		
7212.50.30	kg	--- Roofing sheets	Free	Free
7212.50.90	kg	--- Other	Free	Free
7212.60		— Clad		
7212.60.30	kg	--- Roofing sheets	Free	Free
7212.60.90	kg	--- Other	Free	Free

72.13 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel

7213.10.00	kg	— Containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	Free
7213.20.00	kg	— Other, of free-cutting steel	Free	Free
		— Other :		

7213.91.00	kg	-- Of circular cross-section measuring less than 14 mm in diameter	Free	Free
7213.99.00	kg	-- Other	Free	Free
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		
7214.10.00	kg	-- Forged	Free	Free
7214.20.00	kg	-- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Free	Free
7214.30.00	kg	-- Other, of free-cutting steel	Free	Free
		-- Other :		
7214.91.00	kg	-- Of rectangular (other than square) cross-section	Free	Free
7214.99.00	kg	-- Other	Free	Free
72.15		Other bars and rods of iron or non-alloy steel		
7215.10.00	kg	-- Of free-cutting steel, not further worked than cold-formed or cold finished	Free	Free
7215.50.00	kg	-- Other, not further worked than cold-formed or cold-finished	Free	Free
7215.90.00	kg	-- Other	Free	Free
72.16		Angles, shapes and sections of iron or non-alloy steel		
7216.10.00	kg	-- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Free	Free
		-- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :		
7216.21.00	kg	-- L sections	Free	Free
7216.22.00	kg	-- T sections	Free	Free
		-- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :		
7216.31.00	kg	-- U sections	Free	Free
7216.32.00	kg	-- I sections	Free	Free
7216.33.00	kg	-- H sections	Free	Free
7216.40.00	kg	-- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	Free	Free
7216.50.00	kg	-- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	Free	Free
		-- Angles, shapes and sections, not further worked than cold-formed or Cold-finished :		
7216.61.00	kg	-- Obtained from flat- rolled products	Free	Free
7216.69.00	kg	-- Other	Free	Free
		-- Other :		
7216.91.00	kg	-- Cold-formed or cold-finished from flat-rolled products	Free	Free
7216.99.00	kg	-- Other	Free	Free
72.17		Wire of iron or non-alloy steel		
7217.10.00	kg	-- Not plated or coated, whether or not polished	Free	Free
7217.20.00	kg	-- Plated or coated with zinc	Free	Free
7217.30.00	kg	-- Plated or coated with other base metals	Free	Free
7217.90.00	kg	-- Other	Free	Free
		III.- STAINLESS STEEL		
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel		
7218.10.00	kg	-- Ingots and other primary forms	Free	Free
		-- Other :		
7218.91.00	kg	-- Of rectangular (other than square) cross-section	Free	Free
7218.99.00	kg	-- Other	Free	Free
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.		
		-- Not further worked than hot-rolled, in coils :		
7219.11.00	kg	-- Of a thickness exceeding 10 mm	Free	Free
7219.12.00	kg	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	Free
7219.13.00	kg	-- Of a thickness of 3 mm or more hut less than 4.75 mm	Free	Free

Flat-rolled products of stainless steel, etc.-continued.

- Not further worked than hot-rolled, etc.-continued.

7219.14.00	kg	-- Of a thickness of less than 3 mm	Free	Free
		- Not further worked than hot-rolled, not in coils :		
7219.21.00	kg	-- Of a thickness exceeding 10 mm	Free	Free
7219.22.00	kg	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	Free
7219.23.00	kg	-- Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free
7219.24.00	kg	-- Of a thickness of less than 3 mm	Free	Free
		- Not further worked than cold-rolled (cold-reduced) :		
7219.31.00	kg	-- Of a thickness of 4.75 mm or more	Free	Free
7219.32.00	kg	-- Of a thickness of 3 mm or more but less than 4.75 mm	Free	Free
7219.33.00	kg	-- Of a thickness exceeding 1 mm but less than 3 mm	Free	Free
7219.34.00	kg	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	Free	Free
7219.35.00	kg	-- Of a thickness of less than 0.5 mm	Free	Free
7219.90.00	kg	- Other	Free	Free

72.20 Flat-rolled products of stainless steel, of a width of less than 600mm

- Not further worked than hot-rolled :

7220.11.00	kg	-- Of a thickness of 4.75 mm or more	Free	Free
7220.12.00	kg	-- Of a thickness of less than 4.75 mm	Free	Free
7220.20.00	kg	- Not further worked than cold-rolled (cold-reduced)	Free	Free
7220.90.00	kg	- Other	Free	Free

72.21

7221.00.00	kg	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	Free	Free
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72.22**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 :

7222.11.00	kg	-- Of circular cross-section	Free	Free
7222.19.00	kg	-- Other	Free	Free
7222.20.00	kg	- Bars and rods, not further worked than cold-formed or cold-finished	Free	Free
7222.30.00	kg	- Other bars and rods	Free	Free
7222.40.00	kg	- Angles, shapes and sections	Free	Free

72.23

7223.00.00	kg	Wire of stainless steel	Free	Free
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IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL**72.24****Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel**

7224.10.00	kg	- Ingots and other primary forms	Free	Free
7224.90.00	kg	- Other	Free	Free

72.25**Flat-rolled products of other alloy steel, of a width of 600 mm or more**

- Of silicon-electrical steel :

7225.11.00	kg	-- Grain-oriented	Free	Free
7225.19.00	kg	-- Other	Free	Free
7225.30.00	kg	- Other, not further worked than hot-rolled, in coils	Free	Free
7225.40.00	kg	- Other, not further worked than hot-rolled, not in coils	Free	Free
7225.50.00	kg	- Other, not further worked than cold-rolled (cold-reduced)	Free	Free
		- Other :		
7225.91.00	kg	-- Electrolytically plated or coated with zinc	Free	Free
7225.92.00	kg	-- Otherwise plated or coated with zinc	Free	Free
7225.99.00	kg	-- Other	Free	Free

72.26**Flat-rolled products of other alloy steel, of a width of less than 600 mm**

- Of silicon-electrical steel :

7226.11.00	kg	-- Grain-oriented	Free	Free
7226.19.00	kg	-- Other	Free	Free

Flat-rolled products of other alloy steel, etc.-continued

7226.20.00	kg	- Of high speed steel	Free	Free
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		– Other :		
7226.91.00	kg	– Not further worked than hot-rolled	Free	Free
7226.92.00	kg	– Not further worked than cold-rolled (cold-reduced)	Free	Free
7226.99.00	kg	– Other	Free	Free
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel		
7227.10.00	kg	– Of high speed steel	Free	Free
7227.20.00	kg	– Of silico-manganese steel	Free	Free
7227.90.00	kg	– Other	Free	Free
72.28		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		
7228.10.00	kg	– Bars and rods, of high speed steel	Free	Free
7228.20.00	kg	– Bars and rods, of silico-manganese steel	Free	Free
7228.30.00	kg	– Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Free	Free
7228.40.00	kg	– Other bars and rods, not further worked than forged	Free	Free
7228.50.00	kg	– Other bars and rods, not further worked than cold-formed or cold finished	Free	Free
7228.60.00	kg	– Other bars and rods	Free	Free
7228.70.00	kg	– Angles, shapes and sections	Free	Free
7228.80.00	kg	– Hollow drill bars and rods	Free	Free
72.29		Wire of other alloy steel		
7229.20.00	kg	– Of silico-manganese steel	Free	Free
7229.90.00	kg	– Other	Free	Free

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Chapter 73

Articles of iron and 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.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
73.01		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		
7301.10.00	kg	– Sheet piling	Free	Free
7301.20.00	kg	– Angles, shapes and sections	Free	Free
73.02		Railway or tramway track construction material of iron or steel, the following: rails, cheek-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails		
7302.10.00	kg	– Rails	Free	Free
7302.30.00	kg	– Switch blades, crossing frogs, point rods and other crossing pieces	Free	Free
7302.40.00	kg	– Fish-plates and sole plates	Free	Free
7302.90.00	kg	– Other	Free	Free
73.03				

7303.00.00	kg	Tubes, pipes and hollow profiles, of cast iron	Free	Free
73.04		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 :		
7304.11.00	kg	– – Of stainless steel	Free	Free
7304.19.00	kg	– – Other	Free	Free
		– Casing, tubing and drill pipe, of a kind used in drilling for oil or gas		
7304.22.00	kg	– – Drill pipe of stainless steel	Free	Free
7304.23.00	kg	– – Other drill pipe	Free	Free
7304.24.00	kg	– – Other, of stainless steel	Free	Free
7304.29.00	kg	– – Other	Free	Free
		– Other, of circular cross-section, of iron or non-alloy steel :		
7304.31.00	kg	– – Cold-drawn or cold-rolled (cold-reduced)	Free	Free
7304.39.00	kg	– – Other	Free	Free
		– Other, of circular cross-section, of stainless steel :		
7304.41.00	kg	– – Cold-drawn or cold-rolled (cold-reduced)	Free	Free
7304.49.00	kg	– – Other	Free	Free
		– Other, of circular cross-section, of other alloy steel :		
7304.51.00	kg	– – Cold-drawn or cold-rolled (cold-reduced)	Free	Free
7304.59.00	kg	– – Other	Free	Free
7304.90.00	kg	– Other	Free	Free
73.05		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 :		
7305.11.00	kg	– – Longitudinally submerged arc welded	Free	Free
7305.12.00	kg	– – Other, longitudinally welded	Free	Free
7305.19.00	kg	– – Other	Free	Free
7305.20.00	kg	– Casing of a kind used in drilling for oil or gas	Free	Free
		Other tubes and pipes, etc.-continued.		
		– Other, welded :		
7305.31.00	kg	– – Longitudinally welded	Free	Free
7305.39.00	kg	– – Other	Free	Free
7305.90.00	kg	– Other	Free	Free
73.06		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 :		
7306.11.00	kg	– – Welded, of stainless steel	Free	Free
7306.19.00	kg	– – Other	Free	Free
		– Casing and tubing of a kind used in drilling for oil or gas :		
7306.21.00	kg	– – Welded, of stainless steel	Free	Free
7306.29.00	kg	– – Other	Free	Free
7306.30.00	kg	– Other, welded, of circular cross-section, of iron or non-alloy steel	Free	Free
7306.40.00	kg	– Other, welded, of circular cross-section, of stainless steel	Free	Free
7306.50.00	kg	– Other, welded, of circular cross-section, of other alloy steel	Free	Free
		– Other, welded, of non-circular cross-section :		
7306.61.00	kg	– – Of square or rectangular cross-section	Free	Free
7306.69.00	kg	– – Of other non-circular cross-section	Free	Free
7306.90.00	kg	– Other	Free	Free
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel		
		– Cast fittings :		
7307.11.00	kg	– – Of non-malleable cast iron	Free	Free
7307.19.00	kg	– – Other	Free	Free
		– Other, of stainless steel :		
7307.21.00	kg	– – Flanges	Free	Free

7307.22.00	kg	-- Threaded elbows, bends and sleeves	Free	Free
7307.23.00	kg	-- Butt welding fittings	Free	Free
7307.29.00	kg	-- Other	Free	Free
		-- Other :		
7307.91.00	kg	-- Flanges	Free	Free
7307.92.00	kg	-- Threaded elbows, bends and sleeves	Free	Free
7307.93.00	kg	-- Butt welding fittings	Free	Free
7307.99.00	kg	-- Other	Free	Free
73.08		Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel		
7308.10.00	kg	-- Bridges and bridge-sections	Free	Free
7308.20.00	kg	-- Towers and lattice masts	Free	Free
7308.30		-- Doors, windows and their frames and thresholds for doors		
7308.30.10	No	---- Louvre type windows and their frames	Free	Free
7308.30.90	No	---- Other	Free	Free
7308.40.00	No	-- Equipment for scaffolding, shuttering, propping or pitpropping	Free	Free
7308.90		-- Other		
7308.90.10	kg	---- Shelvings and rackings of iron and steel	Free	Free
7308.90.90	kg	---- Other	Free	Free
73.09				
7309.00.00	kg	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	Free	Free
73.10		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		
7310.10.00	kg	-- Of a capacity of 50 l or more	Free	Free
		-- Of a capacity of less than 50 l :		
7310.21.00	kg	-- Cans which are to be closed by soldering or crimping	Free	Free
7310.29.00	kg	-- Other	Free	Free
73.11				
7311.00.00	kg	Containers for compressed or liquefied gas, of iron or steel	Free	Free
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated		
7312.10.00	kg	-- Stranded wire, ropes and cables	Free	Free
7312.90.00	kg	-- Other	Free	Free
73.13				
7313.00.00	kg	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	Free	Free
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel		
		-- Woven cloth :		
7314.12.00	kg	-- Endless bands for machinery, of stainless steel	Free	Free
7314.14.00	kg	-- Other woven cloth, of stainless steel	Free	Free
7314.19.00	kg	-- Other	Free	Free
7314.20.00	kg	-- 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	Free	Free
		-- Other grill, netting and fencing, welded at the intersection :		
7314.31.00	kg	-- Plated or coated with zinc	Free	Free

7314.39.00	kg	--- Other	Free	Free
		--- Other cloth, grill, netting and fencing :		
7314.41		--- Plated or coated with zinc		
7314.41.10	kg	---- Chicken mesh hexagonal wire netting	Free	Free
7314.41.90	kg	---- Other	Free	Free
7314.42.00	kg	--- Coated with plastics	Free	Free
7314.49.00	kg	--- Other	Free	Free
7314.50.00	kg	--- Expanded metal	Free	Free
73.15		Chain and parts thereof, of iron or steel		
		--- Articulated link chain and parts thereof :		
7315.11.00	kg	--- Roller chain	Free	Free
7315.12.00	kg	--- Other chain	Free	Free
7315.19.00	kg	--- Parts	Free	Free
7315.20.00	kg	--- Skid chain	Free	Free
		--- Other chain :		
7315.81.00	kg	--- Stud-link	Free	Free
7315.82.00	kg	--- Other, welded link	Free	Free
7315.89.00	kg	--- Other	Free	Free
7315.90.00	kg	--- Other parts	Free	Free
73.16				
7316.00.00	kg	Anchors, grapnels and parts thereof, of iron or steel	Free	Free
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper		
7317.00				
7317.00.10	kg	---- Nails	Free	Free
7317.00.90	kg	---- Other	Free	Free
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel		
		--- Threaded articles :		
7318.11.00	kg	--- Coach screws	Free	Free
7318.12.00	kg	--- Other wood screws	Free	Free
7318.13.00	kg	--- Screw hooks and screw rings	Free	Free
7318.14.00	kg	--- Self-tapping screws	Free	Free
7318.15.00	kg	--- Other screws and bolts, whether or not with their nuts or washers	Free	Free
7318.16.00	kg	--- Nuts	Free	Free
7318.19.00	kg	--- Other	Free	Free
		--- Non-threaded articles :		
7318.21.00	kg	--- Spring washers and other lock washers	Free	Free
7318.22.00	kg	--- Other washers	Free	Free
7318.23.00	kg	--- Rivets	Free	Free
7318.24.00	kg	--- Cotters and cotter- pins	Free	Free
7318.29.00	kg	--- Other	Free	Free
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos 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		
7319.40.00	kg	--- Safety pins and other pins	Free	Free
7319.90.00	. .	--- Other	Free	Free
73.20		Springs and leaves for springs, of iron or steel		
7320.10.00	. .	--- Leaf-springs and leaves therefor	Free	Free
7320.20.00	. .	--- Helical springs	Free	Free
7320.90.00	. .	--- Other	Free	Free
73.21		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		
		--- Cooking appliances and plate warmers :		
7321.11.00	No	--- For gas fuel or for both gas and other fuels	Free	Free
		--- For liquid fuel		

7321.12.10	No	--- Multi wick kerosene stoves	Free	Free
7321.12.90	No	--- Other	Free	Free
		-- Other, including appliances for solid fuel		
7321.19.10	No	--- Parts for multi wick kerosene stoves	Free	Free
7321.19.90	No	--- Other	Free	Free
		-- Other appliances :		
7321.81.00	No	-- For gas fuel or for both gas and other fuels	Free	Free
7321.82.00	No	-- For liquid fuel	Free	Free
7321.89.00	No	-- Other, including appliances for solid fuel	Free	Free
7321.90.00	No	-- Parts	Free	Free
73.22		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	kg	-- Of cast iron	Free	Free
7322.19.00	kg	-- Other	Free	Free
7322.90.00	kg	-- Other	Free	Free
73.23		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		
7323.10.00	kg	-- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	Free	Free
		Table, kitchen or other household, etc.-continued.		
		-- Other :		
7323.91.00	kg	-- Of cast iron, not enamelled	Free	Free
7323.92.00	kg	-- Of cast iron, enamelled	Free	Free
7323.93.00	No	-- Of stainless steel	Free	Free
7323.94.00	kg	-- Of iron (other than cast iron) or steel, enamelled	Free	Free
7323.99.00	kg	-- Other	Free	Free
73.24		Sanitary ware and parts thereof, of iron or steel		
7324.10.00	kg	-- Sinks and wash basins, of stainless steel	Free	Free
		-- Baths :		
7324.21.00	No	-- Of cast iron, whether or not enamelled	Free	Free
7324.29.00	No	-- Other	Free	Free
7324.90.00	kg	-- Other, including parts	Free	Free
73.25		Other cast articles of iron or steel		
7325.10.00	kg	-- Of non-malleable cast iron	Free	Free
		-- Other :		
7325.91.00	kg	-- Grinding balls and similar articles for mills	Free	Free
7325.99.00	kg	-- Other	Free	Free
73.26		Other articles of iron or steel		
		-- Forged or stamped, but not further worked :		
7326.11.00	. .	-- Grinding balls and similar articles for mills	Free	Free
7326.19.00	. .	-- Other	Free	Free
7326.20.00	. .	-- Articles of iron or steel wire	Free	Free
		-- Other		
7326.90.10	. .	---- Fence posts, droppers and fasteners for use therewith	Free	Free
7326.90.20	. .	---- Wheeled trolleys	Free	Free
7326.90.90	. .	---- Other	Free	Free

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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	1.0
Zr	Zirconium	0.3
Other elements*, each		0.3
* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.		

(b) **Copper alloys**

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

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

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising 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 28.53.

(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 74.03.

(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.

(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**

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.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
74.01				
7401.00.00	kg	Copper mattes; cement copper (precipitated copper)	Free	Free
74.02				
7402.00.00	kg	Unrefined copper; copper anodes for electrolytic refining	Free	Free
74.03		Refined copper and copper alloys, unwrought		
		— Refined copper :		
7403.11.00	kg	— Cathodes and sections of cathodes	Free	Free
7403.12.00	kg	— Wire-bars	Free	Free
7403.13.00	kg	— Billets	Free	Free

7403.19.00	kg	-- Other	Free	Free
		Unrefined copper; copper anodes, etc.-continued.		
		-- Copper alloys :		
7403.21.00	kg	-- Copper-zinc base alloys (brass)	Free	Free
7403.22.00	kg	-- Copper-tin base alloys (bronze)	Free	Free
7403.29.00	kg	-- Other copper alloys (other than master alloys of heading 74.05)	Free	Free
74.04				
7404.00.00	kg	Copper waste and scrap	Free	Free
74.05				
7405.00.00	kg	Master alloys of copper	Free	Free
74.06		Copper powders and flakes		
7406.10.00	. .	-- Powders of non-lamellar structure	Free	Free
7406.20.00	. .	-- Powders of lamellar structure; flakes	Free	Free
74.07		Copper bars, rods and profiles		
7407.10.00	kg	-- Of refined copper	Free	Free
		-- Of copper alloys :		
7407.21.00	kg	-- Of copper-zinc base alloys (brass)	Free	Free
7407.29.00	kg	-- Other	Free	Free
74.08		Copper wire		
		-- Of refined copper :		
7408.11.00	kg	-- Of which the maximum cross-sectional dimension exceeds 6 mm	Free	Free
7408.19.00	kg	-- Other	Free	Free
		-- Of copper alloys :		
7408.21.00	kg	-- Of copper-zinc base alloys (brass)	Free	Free
7408.22.00	kg	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	Free
7408.29.00	kg	-- Other	Free	Free
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm		
		-- Of refined copper :		
7409.11.00	kg	-- In coils	Free	Free
7409.19.00	kg	-- Other	Free	Free
		-- Of copper-zinc base alloys (brass) :		
7409.21.00	kg	-- In coils	Free	Free
7409.29.00	kg	-- Other	Free	Free
		-- Of copper-tin base alloys (bronze) :		
7409.31.00	kg	-- In coils	Free	Free
7409.39.00	kg	-- Other	Free	Free
7409.40.00	kg	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	Free
7409.90.00	kg	-- Of other copper alloys	Free	Free
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 0.15 mm		
		-- Not backed :		
7410.11.00	kg	-- Of refined copper	Free	Free
7410.12.00	kg	-- Of copper alloys	Free	Free
		-- Backed :		
7410.21.00	kg	-- Of refined copper	Free	Free
7410.22.00	kg	-- Of copper alloys	Free	Free
74.11		Copper tubes and pipes		
7411.10.00	kg	-- Of refined copper	Free	Free
		-- Of copper alloys :		
7411.21.00	kg	-- Of copper-zinc base alloys (brass)	Free	Free
7411.22.00	kg	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	Free
7411.29.00	kg	-- Other	Free	Free

74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves)		
7412.10.00	kg	— Of refined copper	Free	Free
7412.20.00	kg	— Of copper alloys	Free	Free
74.13				
7413.00.00	kg	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Free	Free
74.15		Nails, tacks, drawing pins, staples (other than those of 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		
7415.10.00	kg	— Nails and tacks, drawing pins, staples and similar articles	Free	Free
		— Other articles, not threaded :		
7415.21.00	kg	— — Washers (including spring washers)	Free	Free
7415.29.00	kg	— — Other	Free	Free
		— Other threaded articles :		
7415.33.00	kg	— — Screws; bolts and nuts	Free	Free
7415.39.00	kg	— — Other	Free	Free
74.18		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		
7418.10.00	kg	— Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	Free	Free
7418.20.00	kg	— Sanitary ware and parts thereof	Free	Free
74.19		Other articles of copper		
7419.10.00	kg	— Chain and parts thereof	Free	Free
		— Other :		
7419.91.00	kg	— — Cast, moulded, stamped or forged, but not further worked	Free	Free
		— — Other		
7419.99.10	kg	— — — Chain mesh-handbags, purses, wallets and similar articles	Free	Free
7419.99.20	kg	— — — Copper springs	Free	Free
7419.99.31	kg	— — — Cooking appliances, (stoves, ranges, cookers and the like), burning solid or liquid fuel, and parts thereof	Free	Free
7419.99.32	kg	— — — Cooking appliances, (stoves, ranges, cookers and the like), burning gas fuel	Free	Free
7419.99.90	kg	— — — Other	Free	Free

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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 75.06 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.

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy		
7501.10.00	kg	– Nickel mattes	Free	Free
7501.20.00	kg	– Nickel oxide sinters and other intermediate products of nickel metallurgy	Free	Free
75.02		Unwrought nickel		
7502.10.00	kg	– Nickel, not alloyed	Free	Free
7502.20.00	kg	– Nickel alloys	Free	Free
75.03				
7503.00.00	kg	Nickel waste and scrap	Free	Free
75.04				
7504.00.00	kg	Nickel powders and flakes	Free	Free
75.05		Nickel bars, rods, profiles and wire		
		– Bars, rods and profiles :		
7505.11.00	kg	– – Of nickel, not alloyed	Free	Free
7505.12.00	kg	– – Of nickel alloys	Free	Free
		– Wire :		
7505.21.00	kg	– – Of nickel, not alloyed	Free	Free
7505.22.00	kg	– – Of nickel alloys	Free	Free
75.06		Nickel plates, sheets, strip and foil		
7506.10.00	kg	– Of nickel, not alloyed	Free	Free
7506.20.00	kg	– Of nickel alloys	Free	Free
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
		– Tubes and pipes :		
7507.11.00	kg	– – Of nickel, not alloyed	Free	Free
7507.12.00	kg	– – Of nickel alloys	Free	Free
7507.20.00	kg	– Tube or pipe fittings	Free	Free
75.08		Other articles of nickel		
7508.10.00	kg	– Cloth, grill and netting, of nickel wire	Free	Free
7508.90		– Other		
7508.90.10	kg	– – – Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Free	Free
7508.90.90	kg	– – – Other	Free	Free
		* * *		

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 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

SUBHEADING NOTES—

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

(a) Aluminium, not alloyed

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

TABLE—Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements(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 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.	

(b) Aluminium alloys

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1 %.

2.—Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
76.01		Unwrought aluminium		
7601.10.00	kg	— Aluminium, not alloyed	Free	Free
7601.20.00	kg	— Aluminium alloys	Free	Free
76.02		Aluminium waste and scrap	Free	Free
7602.00.00	tne			
76.03		Aluminium powders and flakes		
7603.10.00	kg	— Powders of non-lamellar structure	Free	Free
7603.20.00	kg	— Powders of lamellar structure; flakes	Free	Free
76.04		Aluminium bars, rods and profiles		
7604.10.00	kg	— Of aluminium, not alloyed	Free	Free
		— Of aluminium alloys :		
7604.21.00	kg	--- Hollow profiles	Free	Free
7604.29.00	kg	--- Other	Free	Free
76.05		Aluminium wire		
		— Of aluminium, not alloyed :		
7605.11.00	kg	--- Of which the maximum cross-sectional dimension exceeds 7 mm	Free	Free
7605.19.00	kg	--- Other	Free	Free
		— Of aluminium alloys :		
7605.21.00	kg	--- Of which the maximum cross-sectional dimension exceeds 7 mm	Free	Free
7605.29.00	kg	--- Other	Free	Free
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		
		— Rectangular (including square) :		
7606.11.00	kg	--- Of aluminium, not alloyed	Free	Free
7606.12.00	kg	--- Of aluminium alloys	Free	Free
		— Other :		
7606.91.00	kg	--- Of aluminium, not alloyed	Free	Free

7606.92.00	kg	-- Of aluminium alloys	Free	Free
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm -- Not backed :		
7607.11.00	kg	-- Rolled but not further worked	Free	Free
7607.19.00	kg	-- Other	Free	Free
7607.20.00	kg	-- Backed	Free	Free
76.08		Aluminium tubes and pipes		
7608.10.00	kg	-- Of aluminium, not alloyed	Free	Free
7608.20.00	kg	-- Of aluminium alloys	Free	Free
76.09				
7609.00.00	kg	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Free	Free
76.10		Aluminium structures (excluding prefabricated buildings of 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 -- Doors, windows and their frames and thresholds for doors		
7610.10.10	No	---- Louvre-type windows and their frames	Free	Free
7610.10.90	No	---- Other	Free	Free
7610.90.00	No	-- Other	Free	Free
76.11				
7611.00.00	kg	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	Free	Free
76.12		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		
7612.10.00	kg	-- Collapsible tubular containers	Free	Free
7612.90.00	kg	-- Other	Free	Free
76.13				
7613.00.00	kg	Aluminium containers for compressed or liquefied gas	Free	Free
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated		
7614.10.00	kg	-- With steel core	Free	Free
7614.90.00	kg	-- Other	Free	Free
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		
7615.10.10	No	---- Articles of kitchenware including Bombay pots	Free	Free
7615.10.20	No	---- Pot scourers and scouring or polishing pads, gloves and the like	Free	Free
7615.10.90	kg	---- Other	Free	Free
7615.20.00	kg	-- Sanitary ware and parts thereof	Free	Free
76.16		Other articles of aluminium		
7616.10.00	kg	-- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles -- Other :	Free	Free
7616.91.00	kg	--- Cloth, grill, netting and fencing, of aluminium wire -- Other	Free	Free
7616.99.10	kg	--- Gauze, reinforcing fabric and similar materials of aluminium wire	Free	Free

7616.99.20	kg	--- Chain mesh-handbags, purses, wallets and similar articles	Free	Free
7616.99.90	kg	--- Other	Free	Free

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Chapter 77

*(Reserved for possible future use in the
Harmonized System)*

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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 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 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

SUBHEADING NOTE.

1. In this Chapter the expression "refined lead" means:

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

TABLE – Other elements

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

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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
78.01		Unwrought lead		
7801.10.00	kg	– Refined lead	Free	Free
		– Other :		
7801.91.00	kg	– – Containing by weight antimony as the principal other element	Free	Free
7801.99.00	kg	– – Other	Free	Free
78.02				
7802.00.00	tne	Lead waste and scrap	Free	Free
78.04		Lead plates, sheets, strip and foil; lead powders and flakes		
		– Plates, sheets, strip and foil :		
7804.11.00	kg	– – Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	Free	Free

7804.19.00	kg	-- Other	Free	Free
7804.20.00	kg	-- Powders and flakes	Free	Free
78.06				
7806.00.00	kg	Other articles of lead	Free	Free

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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 than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

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79.01		Unwrought zinc		
		— Zinc, not alloyed :		
7901.11.00	kg	— — Containing by weight 99.99 % or more of zinc	Free	Free
7901.12.00	kg	— — Containing by weight less than 99.99 % of zinc	Free	Free
7901.20.00	kg	— Zinc alloys	Free	Free
79.02				
7902.00.00	kg	Zinc waste and scrap	Free	Free
79.03		Zinc dust, powders and flakes		
7903.10.00	kg	— Zinc dust	Free	Free
7903.90.00	kg	— Other	Free	Free
79.04				
7904.00.00	kg	Zinc bars, rods, profiles and wire	Free	Free
79.05				
7905.00.00	kg	Zinc plates, sheets, strip and foil	Free	Free
79.07		Other articles of zinc		
7907.00.10	kg	— — — Gutters, roof capping, skylight frames and other fabricated building components	Free	Free
7907.00.90	kg	— — — Other	Free	Free

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Chapter 80

Tin and articles

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.

(e) Tubes and pipes

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

SUBHEADING NOTE—

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

(a) Tin, not alloyed

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

TABLE—Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	1.3

(b) Tin alloys

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

* * *			Normal Tariff	Preferential Rates
Number	Statistical Unit	Goods Description		
80.01		Unwrought tin		
8001.10.00	kg	— Tin, not alloyed	Free	Free
8001.20.00	kg	— Tin alloys	Free	Free

80.02					
8002.00.00	tne	Tin waste and scrap		Free	Free
80.03					
8003.00.00	kg	Tin bars, rods, profiles and wire		Free	Free
80.07		Other articles of tin			
8007.00.10	kg	--- Household articles and tableware of pewter		Free	Free
8007.00.90	kg	--- Other		Free	Free

* * *

Chapter 81

Other base metals; cermets; articles thereof

SUBHEADING 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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
81.01		Tungsten (Wolfram) and articles thereof, including waste and scrap		
8101.10.00	..	— Powders	Free	Free
		— Other :		
8101.94.00	..	--- Unwrought tungsten, including bars and rods obtained simply by sintering	Free	Free
8101.96.00	..	--- Wire	Free	Free
8101.97.00	..	--- Waste and scrap	Free	Free
8101.99.00	..	--- Other	Free	Free
81.02		Molybdenum and articles thereof, including waste and scrap		
8102.10.00	..	— Powders	Free	Free
		— Other :		
8102.94.00	..	--- Unwrought molybdenum, including bars and rods obtained simply by sintering	Free	Free
8102.95.00	..	--- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	Free
8102.96.00	..	--- Wire	Free	Free
8102.97.00	..	--- Waste and scrap	Free	Free
8102.99.00	..	--- Other	Free	Free
81.03		Tantalum and articles thereof, including waste and scrap		
8103.20.00	..	— Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free	Free
8103.30.00	..	— Waste and scrap	Free	Free
8103.90.00	..	— Other	Free	Free
81.04		Magnesium and articles thereof, including waste and scrap		
		— Unwrought magnesium :		
8104.11.00	kg	--- Containing at least 99.8 % by weight of magnesium	Free	Free
8104.19.00	kg	--- Other	Free	Free
8104.20.00	kg	— Waste and scrap	Free	Free
8104.30.00	kg	— Raspings, turnings and granules, graded according to size; powders	Free	Free
8104.90		— Other		

8104.90.10	kg	--- Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	Free	Free
8104.90.90	kg	--- Other	Free	Free
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap		
8105.20.00	. .	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	Free
8105.30.00	. .	- Waste and scrap	Free	Free
8105.90.00	. .	- Other	Free	Free
81.06				
8106.00.00	. .	Bismuth and articles thereof, including waste and scrap	Free	Free
81.07		Cadmium and articles thereof, including waste and scrap		
8107.20.00	. .	- Unwrought cadmium; powders	Free	Free
8107.30.00	. .	- Waste and scrap	Free	Free
8107.90.00	. .	- Other	Free	Free
81.08		Titanium and articles thereof, including waste and scrap		
8108.20.00	. .	- Unwrought titanium; powders	Free	Free
8108.30.00	. .	- Waste and scrap	Free	Free
8108.90.00	. .	- Other	Free	Free
81.09		Zirconium and articles thereof, including waste and scrap		
8109.20.00	. .	- Unwrought zirconium; powders	Free	Free
8109.30.00	. .	- Waste and scrap	Free	Free
8109.90.00	. .	- Other	Free	Free
81.10		Antimony and articles thereof, including waste and scrap		
8110.10.00	. .	- Unwrought antimony; powders	Free	Free
8110.20.00	. .	- Waste and scrap	Free	Free
8110.90.00	. .	- Other	Free	Free
81.11				
8111.00.00	. .	Manganese and articles thereof, including waste and scrap	Free	Free
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap		
		- Beryllium :		
8112.12.00	. .	-- Unwrought; powders	Free	Free
8112.13.00	. .	-- Waste and scrap	Free	Free
8112.19.00	. .	-- Other	Free	Free
		- Chromium :		
8112.21.00	. .	-- Unwrought; powders	Free	Free
8112.22.00	. .	-- Waste and scrap	Free	Free
8112.29.00	. .	-- Other	Free	Free
		- Thallium :		
8112.51.00	. .	-- Unwrought; powders	Free	Free
8112.52.00	. .	-- Waste and scrap	Free	Free
8112.59.00	. .	-- Other	Free	Free
		- Other :		
8112.92.00	. .	-- Unwrought; waste and scrap; powders	Free	Free
8112.99.00	. .	-- Other	Free	Free
81.13				
8113.00.00	. .	Cermets and articles thereof, including waste and scrap	Free	Free

* * *

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

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
82.01		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		
8201.10.00	No	— Spades and shovels	Free	Free
8201.30.00	No	— Mattocks, picks, hoes and rakes	Free	Free
8201.40.00	No	— Axes, bill hooks and similar hewing tools	Free	Free
8201.50.00	No	— Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	Free
8201.60.00	No	— Hedge shears, two-handed pruning shears and similar two-handed shears	Free	Free
8201.90.00	No	— Other hand tools of a kind used in agriculture, horticulture or forestry	Free	Free
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)		
8202.10.00	No	— Hand saws	Free	Free
8202.20.00	No	— Band saw blades	Free	Free
		— Circular saw blades (including slitting or slotting saw blades) :		
8202.31.00	..	— — With working part of steel	Free	Free
8202.39.00	..	— — Other, including parts	Free	Free
8202.40.00	..	— Chain saw blades	Free	Free
		— Other saw blades :		
8202.91.00	..	— — Straight saw blades, for working metal	Free	Free
8202.99.00	..	— — Other	Free	Free

82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools		
8203.10.00	No	– Files, rasps and similar tools	Free	Free
8203.20.00	No	– Pliers (including cutting pliers), pincers, tweezers and similar tools	Free	Free
8203.30.00	No	– Metal cutting shears and similar tools	Free	Free
8203.40.00	No	– Pipe-cutters, bolt croppers, perforating punches and similar tools	Free	Free
82.04		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 :		
8204.11.00	No	– – Non-adjustable	Free	Free
8204.12.00	No	– – Adjustable	Free	Free
8204.20.00	No	– Interchangeable spanner sockets, with or without handles	Free	Free
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks		
8205.10.00	No	– Drilling, threading or tapping tools	Free	Free
8205.20.00	No	– Hammers and sledge hammers	Free	Free
8205.30.00	No	– Planes, chisels, gouges and similar cutting tools for working wood	Free	Free
8205.40.00	No	– Screwdrivers	Free	Free
		– Other hand tools (including glaziers' diamonds) :		
8205.51.00	..	– – Household tools	Free	Free
8205.59.00	..	– – Other	Free	Free
8205.60.00	..	– Blow lamps	Free	Free
8205.70.00	..	– Vices, clamps and the like	Free	Free
8205.90.00	..	– Other, including sets of articles of two or more of subheadings of this heading	Free	Free
82.06				
8206.00.00	..	Tools of two or more of 8202 to 8205, put up in sets for retail sale	Free	Free
82.07		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 :		
8207.13.00	..	– – With working part of cermets	Free	Free
8207.19.00	..	– – Other, including parts	Free	Free
8207.20.00	..	– Dies for drawing or extruding metal	Free	Free
8207.30.00	..	– Tools for pressing, stamping or punching	Free	Free
8207.40.00	..	– Tools for tapping or threading	Free	Free
8207.50.00	..	– Tools for drilling, other than for rock drilling	Free	Free
8207.60.00	..	– Tools for boring or broaching	Free	Free
8207.70.00	..	– Tools for milling	Free	Free
8207.80.00	..	– Tools for turning	Free	Free
8207.90.00	..	– Other interchangeable tools	Free	Free
82.08		Knives and cutting blades, for machines or for mechanical appliances		
8208.10.00	..	– For metal working	Free	Free
8208.20.00	..	– For wood working	Free	Free
8208.30.00	..	– For kitchen appliances or for machines used by the food industry	Free	Free
8208.40.00	..	– For agricultural, horticultural or forestry machines	Free	Free
8208.90.00	..	– Other	Free	Free
82.09				
8209.00.00	..	Plates, sticks, tips and the like for tools, unmounted, of cermets	Free	Free
82.10				
8210.00.00	..	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	Free	Free

82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of 8208, and blades therefor		
8211.10.00	No	— Sets of assorted articles	Free	Free
		Knives with cutting blades, etc.-continued.		
		— Other :		
8211.91.00	No	— Table knives having fixed blades	Free	Free
8211.92.00	No	— Other knives having fixed blades	Free	Free
8211.93.00	No	— Knives having other than fixed blades	Free	Free
8211.94.00	No	— Blades	Free	Free
8211.95.00	No	— Handles of base metal	Free	Free
82.12		Razors and razor blades (including razor blade blanks in strips)		
8212.10.00	No	— Razors	Free	Free
8212.20.00	. .	— Safety razor blades, including razor blade blanks in strips	Free	Free
8212.90.00	. .	— Other parts	Free	Free
82.13				
8213.00.00	. .	Scissors, tailors' shears and similar shears, and blades therefor	Free	Free
82.14		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)		
8214.10.00	. .	— Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	Free	Free
8214.20.00	. .	— Manicure or pedicure sets and instruments (including nail files)	Free	Free
8214.90.00	. .	— Other	Free	Free
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware		
8215.10.00	. .	— Sets of assorted articles containing at least one article plated with precious metal	Free	Free
8215.20.00	. .	— Other sets of assorted articles	Free	Free
		— Other :		
8215.91.00	. .	— Plated with precious metal	Free	Free
8215.99.00	. .	— Other	Free	Free

* * *

Chapter 83

Miscellaneous articles of base metal.

NOTES—

- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 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.
- 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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
83.01		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		
8301.10.00	..	— Padlocks	Free	Free
8301.20.00	..	— Locks of a kind used for motor vehicles	Free	Free
8301.30.00	..	— Locks of a kind used for furniture	Free	Free
8301.40.00	..	— Other locks	Free	Free
8301.50.00	..	— Clasps and frames with clasps, incorporating locks	Free	Free
8301.60.00	..	— Parts	Free	Free
8301.70.00	..	— Keys presented separately	Free	Free
83.02		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		
8302.10		— Hinges		
8302.10.10	..	---- Butt hinges	Free	Free
8302.10.90	..	---- Other	Free	Free
8302.20.00	kg	— Castors	Free	Free
8302.30.00	kg	— Other mountings, fittings and similar articles suitable for motor vehicles	Free	Free
		— Other mountings, fittings and similar articles :		
8302.41		-- Suitable for buildings		
8302.41.10	No	---- Barrel bolts	Free	Free
8302.41.90	kg	---- Other	Free	Free
8302.42		-- Other, suitable for furniture		
8302.42.10	No	---- Barrel bolts	Free	Free
8302.42.90	kg	---- Other	Free	Free
8302.49		-- Other		
8302.49.10	No	---- Barrel bolts	Free	Free
8302.49.90	kg	---- Other	Free	Free
8302.50.00	kg	— Hat-racks, hat-pegs, brackets and similar fixtures	Free	Free
8302.60.00	kg	— Automatic door closers	Free	Free
83.03				
8303.00.00	kg	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	Free	Free
83.04				
8304.00.00	..	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 9403	Free	Free
83.05		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		
8305.10.00	kg	— Fittings for loose-leaf binders or files	Free	Free
8305.20.00	kg	— Staples in strips	Free	Free
8305.90.00	kg	— Other, including parts	Free	Free
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal photograph, picture or similar frames, of base metal; mirrors of base metal		
8306.10.00	..	— Bells, gongs and the like	Free	Free
		— Statuettes and other ornaments :		
8306.21.00	..	-- Plated with precious metal	Free	Free

8306.29.00	. .	-- Other	Free	Free
8306.30.00	. .	- Photograph, picture or similar frames; mirrors	Free	Free
83.07		Flexible tubing of base metal, with or without fittings		
8307.10.00	. .	- Of iron or steel	Free	Free
8307.90.00	. .	- Of other base metal	Free	Free
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal		
8308.10.00	. .	- Hooks, eyes and eyelets	Free	Free
8308.20.00	Th	- Tubular or bifurcated rivets	Free	Free
8308.90.00	. .	- Other, including parts	Free	Free
83.09		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		
8309.10.00	Hd	- Crown corks	Free	Free
8309.90.00	. .	- Other	Free	Free
83.10		Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of 9405		
8310.00.00	. .		Free	Free
83.11		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 or soldering, brazing, welding or deposition of metal or of metal, carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		
8311.10.00	kg	- Coated electrodes of base metal, for electric arc-welding	Free	Free
8311.20.00	kg	- Cored wire of base metal, for electric arc-welding	Free	Free
8311.30.00	kg	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	Free	Free
8311.90.00	kg	- Other	Free	Free

* * *

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 42.05) 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, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts and 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), or monopods, bipods, tripods and similar articles, of heading 96.20.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 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, 84.87, 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, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 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

Tin and articles

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) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 8525;
 - (g) Radiators for the articles of Section XVII; or
 - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 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 or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or 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, plant or laboratory equipment, 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:

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).

- 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 machines capable of:
 - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
 - (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
 - (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
- 6. Heading 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.
9. (A) Notes 9(a) and 9(b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light-emitting diodes (LED)."
- (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
 - (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Tariff.

SUBHEADING NOTES—

1. For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic Transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 8481.
4. 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.

			*		*		*
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation					
8401.10.00	.	— Nuclear reactors			Free		Free
8401.20.00	.	— Machinery and apparatus for isotopic separation, and parts thereof			Free		Free
8401.30.00	.	— Fuel elements (cartridges), non-irradiated			Free		Free
8401.40.00	.	— Parts of nuclear reactors			Free		Free
84.02		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 :					
8402.11.00	kg	— Watertube boilers with a steam production exceeding 45 t per hour			Free		Free
8402.12.00	kg	— Watertube boilers with a steam production not exceeding 45 t per hour			Free		Free
8402.19		— Other vapour generating boilers, including hybrid boilers					

8402.19.10	kg	---- Wood fired boilers	Free	Free
8402.19.19	kg	---- Other	Free	Free
8402.20.00	kg	-- Super- heated water boilers	Free	Free
8402.90		-- Parts		
8402.90.10	kg	---- Suitable for use with wood fired boilers	Free	Free
8402.90.90	kg	---- Other	Free	Free
84.03		Central heating boilers other than those of 8402		
8403.10.00	kg	-- Boilers	Free	Free
8403.90.00	kg	-- Parts	Free	Free
85.04		Auxiliary plant for use with boilers of 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units		
8404.10.00	kg	-- Auxiliary plant for use with boilers of heading 84.02 or 84.03	Free	Free
8404.20.00	kg	-- Condensers for steam or other vapour power units	Free	Free
8404.90.00	. .	-- Parts	Free	Free
85.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		
8405.10.00	. .	-- 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	Free	Free
8405.90.00	. .	-- Parts	Free	Free
84.06		Steam turbines and other vapour turbines		
8406.10.00	kg	-- Turbines for marine propulsion	Free	Free
		-- Other turbines :		
8406.81.00	kg	-- Of an output exceeding 40 MW	Free	Free
8406.82.00	kg	-- Of an output not exceeding 40 MW	Free	Free
8406.90.00	. .	-- Parts	Free	Free
84.07		Spark- ignition reciprocating or rotary internal combustion piston engines		
8407.10.00	No	-- Aircraft engines	Free	Free
		-- Marine propulsion engines :		
8407.21.00	No	-- Outboard motors	Free	Free
8407.29.00	No	-- Other	Free	Free
		-- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :		
8407.31.00	No	-- Of a cylinder capacity not exceeding 50 cc	Free	Free
8407.32.00	No	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Free	Free
8407.33.00	No	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	Free	Free
8407.34.00	No	-- Of a cylinder capacity exceeding 1,000 cc	Free	Free
8407.90.00	No	-- Other engines	Free	Free
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
8408.10.00	No	-- Marine propulsion engines	Free	Free
8408.20.00	No	-- Engines of a kind used for the propulsion of vehicles of Chapter 87	Free	Free
8408.90.00	No	-- Other engines	Free	Free
84.09		Parts suitable for use solely or principally with the engines of 8407 or 8408		
8409.10.00	No	-- For aircraft engines	Free	Free
		-- Other :		
8409.91.00	No	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	Free	Free
8409.99.00	No	-- Other	Free	Free
84.10		Hydraulic turbines, water wheels, and regulators		
		-- Hydraulic turbines and water wheels :		

8410.11.00	No	--- Of a power not exceeding 1,000 kW	Free	Free
8410.12.00	No	--- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	Free	Free
8410.13.00	No	--- Of a power exceeding 10,000 kW	Free	Free
8410.90.00	..	- Parts, including regulators	Free	Free
84.11		Turbo-jets, turbo-propellers and other gas turbines		
		- Turbo-jets :		
8411.11.00	No	--- Of a thrust not exceeding 25 kN	Free	Free
8411.12.00	No	--- Of a thrust exceeding 25 kN	Free	Free
		- Turbo-propellers :		
8411.21.00	No	--- Of a power not exceeding 1,100 kW	Free	Free
8411.22.00	No	--- Of a power exceeding 1,100 kW	Free	Free
		- Other gas turbines :		
8411.81.00	No	--- Of a power not exceeding 5,000 kW	Free	Free
8411.82.00	No	--- Of a power exceeding 5,000 kW	Free	Free
		- Parts :		
8411.91.00	..	--- Of turbo-jets or turbo-propellers	Free	Free
8411.99.00	..	--- Other	Free	Free
84.12		Other engines and motors		
8412.10.00	No	- Reaction engines other than turbo-jets	Free	Free
		- Hydraulic power engines and motors :		
8412.21.00	No	--- Linear acting (cylinders)	Free	Free
8412.29.00	No	--- Other	Free	Free
		- Pneumatic power engines and motors :		
8412.31.00	No	--- Linear acting (cylinders)	Free	Free
8412.39.00	No	--- Other	Free	Free
8412.80.00	No	- Other	Free	Free
8412.90.00	..	- Parts	Free	Free
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		
8413.11.00	No	--- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	Free	Free
8413.19.00	No	--- Other	Free	Free
8413.20.00	No	- Hand pumps, other than those of subheading 8413.11 or 8413.19	Free	Free
8413.30.00	No	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	Free	Free
8413.40.00	No	- Concrete pumps	Free	Free
8413.50.00	No	- Other reciprocating positive displacement pumps	Free	Free
8413.60.00	No	- Other rotary positive displacement pumps	Free	Free
8413.70.00	No	- Other centrifugal pumps	Free	Free
		Pumps for liquids, etc.-continued.		
		- Other pumps; liquid elevators :		
8413.81.00	No	--- Pumps	Free	Free
8413.82.00	No	--- Liquid elevators	Free	Free
		- Parts :		
8413.91.00	..	--- Of pumps	Free	Free
8413.92.00	..	--- Of liquid elevators	Free	Free
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters		
8414.10.00	No	- Vacuum pumps	Free	Free
8414.20.00	..	- Hand- or foot-operated air pumps	Free	Free
8414.30.00	No	- Compressors of a kind used in refrigerating equipment	Free	Free
8414.40.00	..	- Air compressors mounted on a wheeled chassis for towing	Free	Free
		- Fans :		
8414.51.00	..	--- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	Free	Free
8414.59.00	No	--- Other	Free	Free

8414.60.00	No	-- Hoods having a maximum horizontal side not exceeding 120 cm	Free	Free
8414.80.00	No	— Other	Free	Free
8414.90.00	. .	— Parts	Free	Free
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		
8415.10.00	No	— Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”	Free	Free
8415.20.00	No	— Of a kind used for persons, in motor vehicles	Free	Free
		— Other :		
8415.81.00	No	--- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	Free	Free
8415.82.00	No	--- Other, incorporating a refrigerating unit	Free	Free
8415.83.00	No	--- Not incorporating a refrigerating unit	Free	Free
8415.90.00	. .	— Parts	Free	Free
84.16		Furnace burners for liquid fuel, for pulverised solid fuel		
8416.10.00	No	— Furnace burners for liquid fuel	Free	Free
8416.20.00	No	— Other furnace burners, including combination burners	Free	Free
8416.30.00	No	— Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	Free
8416.90.00	. .	— Parts	Free	Free
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric		
8417.10.00	No	— Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	Free	Free
8417.20.00	No	— Bakery ovens, including biscuit ovens	Free	Free
8417.80.00	No	— Other	Free	Free
8417.90.00	. .	— Parts	Free	Free
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of 8415		
8418.10.00	No	— Combined refrigerator-freezers, fitted with separate external doors	Free	Free
		— Refrigerators, household type :		
8418.21.00	No	--- Compression-type	Free	Free
		--- Other		
8418.29.10	No	---- Electrically operated	Free	Free
8418.29.90	No	---- Other	Free	Free
8418.30.00	No	— Freezers of the chest type, not exceeding 800 l capacity	Free	Free
8418.40.00	No	— Freezers of the upright type, not exceeding 900 l capacity	Free	Free
		Refrigerators, freezers and other refrigerating, etc.-continued.		
8418.50		— Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment		
8418.50.10	No	---- Dispensers of a kind suitable for use in hotels, restaurants and the like	Free	Free
8418.50.90	No	---- Other	Free	Free
		— Other refrigerating or freezing equipment; heat pumps :		
8418.61.00	No	--- Heat pumps other than air conditioning machines of heading 84.15	Free	Free
8418.69		--- Other		
8418.69.10	No	---- Condensing unit, self-contained comprising a compressor, condenser and pump for use with air conditioning units	Free	Free
8418.69.90	No	---- Other	Free	Free
		— Parts :		
8418.91.00	. .	--- Furniture designed to receive refrigerating or freezing equipment	Free	Free
8418.99		--- Other		
8418.99.10	. .	---- Coolroom freezer panels	Free	Free
8418.99.90	. .	---- Other	Free	Free

84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14) for treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.		
		— Instantaneous or storage water heaters, non— electric :		
8419.11.00	No	— Instantaneous gas water heaters	Free	Free
8419.19.00	No	— Other	Free	Free
8419.20.00	No	— Medical, surgical or laboratory sterilisers	Free	Free
		— Dryers :		
8419.31.00	No	— For agricultural products	Free	Free
8419.32.00	No	— For wood, paper pulp, paper or paperboard	Free	Free
8419.39.00	No	— Other	Free	Free
8419.40.00	No	— Distilling or rectifying plant	Free	Free
8419.50.00	No	— Heat exchange units	Free	Free
8419.60.00	No	— Machinery for liquefying air or other gases	Free	Free
		— Other machinery, plant and equipment :		
8419.81.00	No	— For making hot drinks or for cooking or heating food	Free	Free
8419.89.00	No	— Other	Free	Free
8419.90.00	.	— Parts	Free	Free
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		
8420.10.00	No	— Calendering or other rolling machines	Free	Free
		— Parts :		
8420.91.00	.	— Cylinders	Free	Free
8420.99.00	.	— Other	Free	Free
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		
		— Centrifuges, including centrifugal dryers :		
8421.11.00	No	— Cream separators	Free	Free
8421.12.00	No	— Clothes-dryers	Free	Free
		— Other		
8421.19.10	No	— Centrifugal clarifiers for milk	Free	Free
8421.19.11	No	— Centrifuges for extracting honey	Free	Free
8421.19.19	No	— Other	Free	Free
		— Filtering or purifying machinery and apparatus for liquids :		
8421.21.00	No	— For filtering or purifying water	Free	Free
8421.22.00	No	— For filtering or purifying beverages other than water	Free	Free
8421.23.00	No	— Oil or petrol-filters for internal combustion engines	Free	Free
		Centrifuges, including centrifugal dryers, etc.-continued.		
		— Filtering or purifying machinery, etc.-continued.		
8421.29.00	No	— Other	Free	Free
		— Filtering or purifying machinery and apparatus for gases :		
8421.31.00	No	— Intake air filters for internal combustion engines	Free	Free
8421.39.00	No	— Other	Free	Free
		— Parts :		
8421.91.00	.	— Of centrifuges, including centrifugal dryers	Free	Free
8421.99.00	.	— Other	Free	Free
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages		
		— Dish washing machines :		
8422.11.00	No	— Of the household type	Free	Free
8422.19.00	No	— Other	Free	Free
8422.20.00	No	— Machinery for cleaning or drying bottles or other containers	Free	Free

8422.30.00	No	– 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	Free	Free
8422.40.00	No	– Other packing or wrapping machinery (including heat-shrink wrapping machinery)	Free	Free
8422.90.00	. .	– Parts	Free	Free
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines ; weighing machine weights of all kinds		
8423.10.00	No	– Personal weighing machines, including baby scales; household scales	Free	Free
8423.20.00	No	– Scales for continuous weighing of goods on conveyors	Free	Free
8423.30.00	No	– Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	Free	Free
		– Other weighing machinery :		
8423.81.00	No	– – Having a maximum weighing capacity not exceeding 30 kg	Free	Free
8423.82.00	No	– – Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	Free	Free
8423.89		– – Other		
8423.89.10	No	– – – Portable or mobile platform type scales	Free	Free
8423.89.19	No	– – – Other	Free	Free
8423.90.00	. .	– Weighing machine weights of all kinds; parts of weighing machinery	Free	Free
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		
8424.10.00	No	– Fire extinguishers, whether or not charged	Free	Free
8424.20.00	No	– Spray guns and similar appliances	Free	Free
8424.30.00	No	– Steam or sand blasting machines and similar jet projecting machines	Free	Free
		– Agricultural or horticultural sprayers :		
8424.41.00	No	– – Portable sprayers	Free	Free
8424.49.00	No	– – Other	Free	Free
		– Other appliances :		
8424.82.00	No	– – Agricultural or horticultural	Free	Free
8424.89.00	No	– – Other	Free	Free
8424.90.00	. .	– Parts	Free	Free
84.25		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 :		
8425.11.00	No	– – Powered by electric motor	Free	Free
8425.19.00	No	– – Other	Free	Free
		– Winches; capstans :		
8425.31.00	No	– – Powered by electric motor	Free	Free
8425.39.00	No	– – Other	Free	Free
		– Jacks; hoists of a kind used for raising vehicles :		
8425.41.00	No	– – Built-in jacking systems of a type used in garages	Free	Free
8425.42.00	No	– – Other jacks and hoists, hydraulic	Free	Free
8425.49.00	No	– – – Other	Free	Free
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane		
		– Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :		
8426.11		– – Overhead travelling cranes on fixed support		
8426.11.10	No	– – – New	Free	Free
8426.11.20	No	– – – Used or reconditioned	Free	Free
8426.12		– – Mobile lifting frames on tyres and straddle carriers		
8426.12.10	No	– – – New	Free	Free

8426.12.20	No	---- Used or reconditioned	Free	Free
8426.19		--- Other		
8426.19.10	No	---- New	Free	Free
8426.19.20	No	---- Used or reconditioned	Free	Free
8426.20		- Tower cranes		
8426.20.10	No	--- New	Free	Free
8426.20.20	No	--- Used or reconditioned	Free	Free
8426.30		- Portal or pedestal jib cranes		
8426.30.10	No	--- New	Free	Free
8426.30.20	No	--- Used or reconditioned	Free	Free
		- Other machinery, self-propelled :		
8426.41		--- On tyres		
8426.41.10	No	---- New	Free	Free
8426.41.20	No	---- Used or reconditioned	Free	Free
8426.49		--- Other		
8426.49.10	No	---- New	Free	Free
8426.49.20	No	---- Used or reconditioned	Free	Free
		- Other machinery :		
8426.91		--- Designed for mounting on road vehicles		
8426.91.10	No	---- New	Free	Free
8426.91.20	No	---- Used or reconditioned	Free	Free
8426.99		--- Other		
8426.99.10	No	---- New	Free	Free
8426.99.20	No	---- Used or reconditioned	Free	Free
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment		
8427.10		- Self-propelled trucks powered by an electric motor		
8427.10.10	No	--- New	Free	Free
8427.10.20	No	--- Used or reconditioned	Free	Free
8427.20		- Other self-propelled trucks		
8427.20.10	No	--- New	Free	Free
8427.20.20	No	--- Used or reconditioned	Free	Free
8427.90		- Other trucks		
8427.90.10	No	--- New	Free	Free
8427.90.20	No	--- Used or reconditioned	Free	Free
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		
8428.10.00	kg	- Lifts and skip hoists	Free	Free
8428.20.00	kg	- Pneumatic elevators and conveyors	Free	Free
		- Other continuous-action elevators and conveyors, for goods or materials :		
8428.31.00	kg	--- Specially designed for underground use	Free	Free
8428.32.00	kg	--- Other, bucket type	Free	Free
8428.33.00	kg	--- Other, belt type	Free	Free
8428.39.00	kg	--- Other	Free	Free
8428.40.00	kg	- Escalators and moving walkways	Free	Free
8428.60.00	kg	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	Free	Free
8428.90.00	kg	- Other machinery	Free	Free
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
		- Bulldozers and angledozers:		
8429.11		--- Track laying		
8429.11.10	No	---- New	Free	Free
8429.11.20	No	---- Used or reconditioned	Free	Free
8429.19		--- Other		
8429.19.10	No	---- New	Free	Free
8429.19.20	No	---- Used or reconditioned	Free	Free
84.29.20		- Graders and levellers		
8429.20.10	No	---- New	Free	Free
8429.20.20	No	---- Used or reconditioned	Free	Free

8429.30		— Scrapers		
8429.30.10	No	---- New	Free	Free
8429.30.20	No	---- Used or reconditioned	Free	Free
8429.40		— Tamping machines and road rollers—		
8429.40.10	No	---- New	Free	Free
8429.40.20	No	---- Used or reconditioned	Free	Free
		— Mechanical shovels, excavators and shovelloaders:		
8429.51		-- Front-end shovel loaders		
8429.51.10	No	---- New	Free	Free
8429.51.20	No	---- Used or reconditioned	Free	Free
8429.52		-- Machinery with a 360° revolving superstructure		
8429.52.10	No	---- New	Free	Free
8429.52.20	No	---- Used or reconditioned	Free	Free
8429.59		-- Other		
8429.59.10	No	---- New	Free	Free
8429.59.20	No	---- Used or reconditioned	Free	Free
84.30		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		
8430.10		— Pile-drivers and pile-extractors		
8430.10.10	No	--- New	Free	Free
8430.10.20	No	--- Used or reconditioned	Free	Free
8430.20		— Snow-ploughs and snow-blowers		
8430.20.10	No	--- New	Free	Free
8430.20.20	No	--- Used or reconditioned	Free	Free
		— Coal or rock cutters and tunnelling machinery :		
8430.31		-- Self-propelled		
8430.31.10	No	---- New	Free	Free
8430.31.20	No	---- Used or reconditioned	Free	Free
8430.39		-- Other		
8430.39.10	No	---- New	Free	Free
8430.39.20	No	---- Used or reconditioned	Free	Free
		Other moving, grading, levelling, scraping, etc. -continued		
		— Other boring or sinking machinery :		
8430.41		-- Self-propelled		
8430.41.10	No	---- New	Free	Free
8430.41.20	No	---- Used or reconditioned	Free	Free
8430.49		-- Other		
8430.49.10	No	---- New	Free	Free
8430.49.20	No	---- Used or reconditioned	Free	Free
8430.50		— Other machinery, self-propelled		
8430.50.10	No	--- New	Free	Free
8430.50.20	No	--- Used or reconditioned	Free	Free
		— Other machinery, not self-propelled :		
8430.61		-- Tamping or compacting machinery		
8430.61.10	No	---- New	Free	Free
8430.61.20	No	---- Used or reconditioned	Free	Free
8430.69		-- Other		
8430.69.10	No	---- New	Free	Free
8430.69.20	No	---- Used or reconditioned	Free	Free
84.31		Parts suitable for use solely or principally with the machinery of 8425 to 8430		
8431.10.00	. .	— Of machinery of heading 84.25	Free	Free
8431.20.00	. .	— Of machinery of heading 84.27	Free	Free
		— Of machinery of heading 84.28 :		
8431.31.00	. .	-- Of lifts, skip hoists or escalators	Free	Free
8431.39.00	. .	-- Other	Free	Free
		— Of machinery of heading 84.26, 84.29 or 84.30 :		

8431.41.00	. .	-- Buckets, shovels, grabs and grips	Free	Free
8431.42.00	. .	-- Bulldozer or angledozer blades	Free	Free
8431.43.00	. .	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	Free	Free
8431.49.00	. .	-- Other	Free	Free
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		
8432.10.00	No	-- Ploughs	Free	Free
		-- Harrows, scarifiers, cultivators, weeders and hoes :		
8432.21.00	No	--- Disc harrows	Free	Free
8432.29.00	No	--- Other	Free	Free
		-- Seeders, planters and transplanters :		
8432.31.00	No	--- No-till direct seeders, planters and transplanters	Free	Free
8432.39.00	No	--- Other	Free	Free
		-- Manure spreaders and fertiliser distributors :		
8432.41.00	No	--- Manure spreaders	Free	Free
8432.42.00	No	--- Fertiliser distributors	Free	Free
8432.80.00	No	-- Other machinery		
8432.90.00	. .	-- Parts		
84.33		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 8437		
		-- Mowers for lawns, parks or sports-grounds :		
8433.11.00	No	--- Powered, with the cutting device rotating in a horizontal plane	Free	Free
8433.19		--- Other		
8433.19.10	No	---- Other lawn mowers, powered	Free	Free
8433.19.19	No	---- Other	Free	Free
8433.20.00	No	-- Other mowers, including cutter bars for tractor mounting	Free	Free
8433.30.00	No	-- Other haymaking machinery	Free	Free
8433.40.00	No	-- Straw or fodder balers, including pick-up balers	Free	Free
		Harvesting or threshing machinery, including straw, etc. -continued		
		-- Other harvesting machinery; threshing machinery :		
8433.51.00	No	--- Combine harvester-threshers	Free	Free
8433.52.00	No	--- Other threshing machinery	Free	Free
8433.53.00	No	--- Root or tuber harvesting machines	Free	Free
8433.59.00	No	--- Other	Free	Free
8433.60.00	No	-- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	Free
8433.90.00	. .	-- Parts	Free	Free
84.34		Milking machines and dairy machinery		
8434.10.00	No	-- Milking machines	Free	Free
8434.20.00	No	-- Dairy machinery	Free	Free
8434.90.00	. .	-- Parts	Free	Free
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		
8435.10.00	No	-- Machinery	Free	Free
8435.90.00	. .	-- Parts	Free	Free
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		
8436.10.00	No	-- Machinery for preparing animal feeding stuffs	Free	Free
		-- Poultry-keeping machinery; poultry incubators and brooders :		
8436.21.00	No	--- Poultry incubators and brooders	Free	Free
8436.29.00	No	--- Other	Free	Free
8436.80.00	No	-- Other machinery	Free	Free
		-- Parts :		
8436.91.00	. .	--- Of poultry-keeping machinery or poultry incubators and brooders	Free	Free

8436.99.00	..	-- Other	Free	Free
84.37		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		
8437.10.00	No	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	Free
8437.80.00	No	- Other machinery	Free	Free
8437.90.00	..	- Parts	Free	Free
84.38		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils		
8438.10.00	No	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free	Free
8438.20.00	No	- Machinery for the manufacture of confectionery, cocoa or chocolate	Free	Free
8438.30.00	No	- Machinery for sugar manufacture	Free	Free
8438.40.00	No	- Brewery machinery	Free	Free
8438.50.00	No	- Machinery for the preparation of meat or poultry	Free	Free
8438.60.00	No	- Machinery for the preparation of fruits, nuts or vegetables	Free	Free
8438.80.00	No	- Other machinery	Free	Free
8438.90.00	..	- Parts	Free	Free
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		
8439.10.00	kg	- Machinery for making pulp of fibrous cellulosic material	Free	Free
8439.20.00	kg	- Machinery for making paper or paperboard	Free	Free
8439.30.00	kg	- Machinery for finishing paper or paperboard	Free	Free
		- Parts :		
8439.91.00	..	-- Of machinery for making pulp of fibrous cellulosic material	Free	Free
8439.99.00	..	--- Other	Free	Free
84.40		Book-binding machinery, including book-sewing machines		
8440.10.00	No	- Machinery	Free	Free
8440.90.00	..	- Parts	Free	Free
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds		
8441.10.00	No	- Cutting machines	Free	Free
8441.20.00	kg	- Machines for making bags, sacks or envelopes	Free	Free
8441.30.00	kg	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	Free
8441.40.00	kg	- Machines for moulding articles in paper pulp, paper or paperboard	Free	Free
8441.80.00	kg	- Other machinery	Free	Free
8441.90.00	..	- Parts	Free	Free
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).		
8442.30.00	kg	- Machinery, apparatus and equipment	Free	Free
8442.40.00	..	- Parts of the foregoing machinery, apparatus or equipment	Free	Free
8442.50.00	kg	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Free	Free
84.43		Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined, parts and accessories thereof		
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :		
8443.11.00	kg	-- Offset printing machinery, reel- fed	Free	Free

8443.12.00	kg	-- Offset printing machinery, sheet- fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	Free	Free
8443.13.00	kg	-- Other offset printing machinery	Free	Free
8443.14.00	kg	-- Letterpress printing machinery, reel fed, excluding flexographic printing	Free	Free
8443.15.00	kg	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	Free	Free
8443.16.00	kg	-- Flexographic printing machinery	Free	Free
8443.17.00	kg	-- Gravure printing machinery	Free	Free
8443.19.00	kg	-- Other	Free	Free
		- Other printers, copying machines and facsimile machines, whether or not combined :		
8443.31.00	kg	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	Free	Free
8443.32.00	No	-- Other, capable of connecting to an automatic data processing machine or to a network	Free	Free
8443.39.00	No	-- Other	Free	Free
		- Parts and accessories :		
8443.91.00	.	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	Free	Free
8443.99.00	.	-- Other	Free	Free
84.44				
8444.00.00	kg	Machines for extruding, drawing, texturing or cutting man-made textile materials	Free	Free
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of 8446 or 8447		
		- Machines for preparing textile fibres :		
8445.11.00	kg	-- Carding machines	Free	Free
8445.12.00	kg	-- Combing machines	Free	Free
8445.13.00	kg	-- Drawing or roving machines	Free	Free
8445.19.00	kg	-- Other	Free	Free
8445.20.00	kg	- Textile spinning machines	Free	Free
8445.30.00	kg	- Textile doubling or twisting machines	Free	Free
8445.40.00	kg	- Textile winding (including weft-winding) or reeling machines	Free	Free
8445.90.00	kg	- Other	Free	Free
84.46		Weaving machines (looms)		
8446.10.00	No	- For weaving fabrics of a width not exceeding 30 cm	Free	Free
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	No	-- Power looms	Free	Free
8446.29.00	No	-- Other	Free	Free
8446.30.00	No	- For weaving fabrics of a width exceeding 30 cm, shuttleless type		
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		
		- Circular knitting machines :		
8447.11.00	No	-- With cylinder diameter not exceeding 165 mm	Free	Free
8447.12.00	No	-- With cylinder diameter exceeding 165 mm	Free	Free
8447.20.00	No	- Flat knitting machines; stitch-bonding machines	Free	Free
8447.90.00	No	- Other	Free	Free

84.48		Auxiliary machinery for use with machines of 8444, 8445, 8446 or 8447 (for example, bobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles) – Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :		
8448.11.00	..	– Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Free	Free
8448.19.00	..	– Other	Free	Free
8448.20.00	..	– Parts and accessories of machines of heading 84.44 or of their auxiliary machinery – Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :	Free	Free
8448.31.00	..	– Card clothing	Free	Free
8448.32.00	..	– Of machines for preparing textile fibres, other than card clothing	Free	Free
8448.33.00	..	– Spindles, spindle flyers, spinning rings and ring travellers	Free	Free
8448.39.00	..	– Other – Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	Free	Free
8448.42.00	..	– Reeds for looms, healds and heald-frames	Free	Free
8448.49.00	..	– Other – Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :	Free	Free
8448.51.00	..	– Sinkers, needles and other articles used in forming stitches	Free	Free
8448.59.00	..	– Other	Free	Free
84.49				
8449.00.00	..	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	Free	Free
84.50		Household or laundry-type washing machines, including machines which both wash and dry – Machines, each of a dry linen capacity not exceeding 10kg:		
8450.11.00	No	– Fully-automatic machines	Free	Free
8450.12.00	No	– Other machines, with built-in centrifugal drier	Free	Free
8450.19.00	No	– Other	Free	Free
8450.20.00	No	– Machines, each of a dry linen capacity exceeding 10 kg	Free	Free
8450.90.00	..	– Parts	Free	Free
84.51		Machinery (other than machines of 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics		
8451.10.00	No	– Dry-cleaning machines – Drying machines :	Free	Free
8451.21.00	No	– Each of a dry linen capacity not exceeding 10 kg	Free	Free
8451.29.00	No	– Other	Free	Free
8451.30.00	No	– Ironing machines and presses (including fusing presses)	Free	Free
8451.40.00	No	– Washing, bleaching or dyeing machines	Free	Free
8451.50.00	No	– Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	Free
8451.80.00	No	– Other machinery	Free	Free
8451.90.00	..	– Parts	Free	Free
84.52		Sewing machines, other than book-sewing machines of 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles		
8452.10.00	No	– Sewing machines of the household type – Other sewing machines :	Free	Free
8452.21.00	No	– Automatic units	Free	Free

8452.29.00	No	-- Other	Free	Free
8452.30.00	No	-- Sewing machine needles	Free	Free
8452.90.00	No	-- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	Free	Free
84.53		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		
8453.10.00	kg	-- Machinery for preparing, tanning or working hides, skins or leather	Free	Free
8453.20.00	kg	-- Machinery for making or repairing footwear	Free	Free
8453.80.00	kg	-- Other machinery	Free	Free
8453.90.00	. .	-- Parts	Free	Free
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		
8454.10.00	kg	-- Converters	Free	Free
8454.20.00	kg	-- Ingot moulds and ladles	Free	Free
8454.30.00	kg	-- Casting machines	Free	Free
8454.90.00	. .	-- Parts	Free	Free
84.55		Metal-rolling mills and rolls therefor		
8455.10.00	kg	-- Tube mills	Free	Free
		-- Other rolling mills :		
8455.21.00	kg	-- Hot or combination hot and cold	Free	Free
8455.22.00	kg	-- Cold	Free	Free
8455.30.00	kg	-- Rolls for rolling mills	Free	Free
8455.90.00	. .	-- Other parts	Free	Free
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; water-jet cutting machines		
		-- Operated by laser or other light or photon beam processes :		
8456.11.00	kg	-- Operated by laser	Free	Free
8456.12.00	kg	-- Operated by other light or photon beam processes	Free	Free
8456.20.00	kg	-- Operated by ultrasonic processes	Free	Free
8456.30.00	kg	-- Operated by electro-discharge processes	Free	Free
8456.40.00	kg	-- Operated by plasma arc processes	Free	Free
8456.50.00	kg	-- Water-jet cutting machines	Free	Free
8456.90.00	kg	-- Other	Free	Free
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal		
8457.10.00	No	-- Machining centres	Free	Free
8457.20.00	kg	-- Unit construction machines (single station)	Free	Free
8457.30.00	kg	-- Multi-station transfer machines	Free	Free
84.58		Lathes (including turning centres) for removing metal		
		-- Horizontal lathes :		
8458.11.00	No	-- Numerically controlled	Free	Free
8458.19.00	kg	-- Other	Free	Free
		-- Other lathes :		
8458.91.00	kg	-- Numerically controlled	Free	Free
8458.99.00	kg	-- Other	Free	Free
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		
8459.10.00	kg	-- Way-type unit head machines	Free	Free
		-- Other drilling machines :		
8459.21.00	kg	-- Numerically controlled	Free	Free
8459.29.00	kg	-- Other	Free	Free
		-- Other boring-milling machines :		
8459.31.00	kg	-- Numerically controlled	Free	Free
8459.39.00	kg	-- Other	Free	Free
		-- Other boring machines :		

8459.41.00	kg	— Numerically controlled	Free	Free
8459.49.00	kg	— Other	Free	Free
		— Milling machines, knee-type :		
8459.51.00	kg	— Numerically controlled	Free	Free
8459.59.00	kg	— Other	Free	Free
		— Other milling machines :		
8459.61.00	kg	— Numerically controlled	Free	Free
8459.69.00	kg	— Other	Free	Free
8459.70.00	kg	— Other threading or tapping machines	Free	Free
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 8461		
		— Flat-surface grinding machines :		
8460.12.00	kg	— Numerically controlled	Free	Free
8460.19.00	kg	— Other	Free	Free
		— Other grinding machines :		
8460.22.00	kg	— Centreless grinding machines, numerically controlled	Free	Free
8460.23.00	kg	— Other cylindrical grinding machines, numerically controlled	Free	Free
8460.24.00	kg	— Other, numerically controlled	Free	Free
8460.29.00	kg	— Other	Free	Free
		Machine-tools for deburring, sharpening, grinding, etc. -continued		
		— Sharpening (tool or cutter grinding) machines :		
8460.31.00	kg	— Numerically controlled	Free	Free
8460.39.00	kg	— Other	Free	Free
8460.40.00	kg	— Honing or lapping machines	Free	Free
8460.90.00	kg	— Other	Free	Free
84.61		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		
8461.20.00	kg	— Shaping or slotting machines	Free	Free
8461.30.00	kg	— Broaching machines	Free	Free
8461.40.00	kg	— Gear cutting, gear grinding or gear finishing machines	Free	Free
8461.50.00	kg	— Sawing or cutting-off machines	Free	Free
8461.90.00	kg	— Other	Free	Free
84.62		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		
8462.10.00	kg	— Forging or die-stamping machines (including presses) and hammers	Free	Free
		— Bending, folding, straightening or flattening machines (including presses) :		
8462.21.00	kg	— Numerically controlled	Free	Free
8462.29.00	kg	— Other	Free	Free
		— Shearing machines (including presses), other than combined punching and shearing machines :		
8462.31.00	kg	— Numerically controlled	Free	Free
8462.39.00	kg	— Other	Free	Free
		— Punching or notching machines (including presses), including combined punching and shearing machines :		
8462.41.00	kg	— Numerically controlled	Free	Free
8462.49.00	kg	— Other	Free	Free
		— Other :		
8462.91.00	kg	— Hydraulic presses	Free	Free
8462.99.00	kg	— Other	Free	Free
84.63		Other machine-tools for working metal, or cermets, without removing material		
8463.10.00	kg	— Draw-benches for bars, tubes, profiles, wire or the like	Free	Free
8463.20.00	kg	— Thread rolling machines	Free	Free

8463.30.00	kg	— Machines for working wire	Free	Free
8463.90.00	kg	— Other	Free	Free
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass		
8464.10.00	kg	— Sawing machines	Free	Free
8464.20.00	kg	— Grinding or polishing machines	Free	Free
8464.90.00	kg	— Other	Free	Free
84.65		Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		
8465.10.00	kg	— Machines which can carry out different types of machining operations without tool change between such operations	Free	Free
8465.20.00	kg	— Machining centres	Free	Free
		— Other :		
8465.91.00	kg	— — Sawing machines	Free	Free
8465.92.00	kg	— — Planing, milling or moulding (by cutting) machines	Free	Free
8465.93.00	kg	— — Grinding, sanding or polishing machines	Free	Free
8465.94.00	kg	— — Bending or assembling machines	Free	Free
8465.95.00	kg	— — Drilling or morticing machines	Free	Free
8465.96.00	kg	— — Splitting, slicing or paring machines	Free	Free
8465.99.00	kg	— — Other	Free	Free
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.		
8466.10.00	. .	— Tool holders and self-opening dieheads	Free	Free
8466.20.00	. .	— Work holders	Free	Free
8466.30.00	. .	— Dividing heads and other special attachments for machines	Free	Free
		— Other :		
8466.91.00	. .	— — For machines of heading 84.64	Free	Free
8466.92.00	. .	— — For machines of heading 84.65	Free	Free
8466.93.00	. .	— — For machines of headings 84.56 to 84.61	Free	Free
8466.94.00	. .	— — For machines of heading 84.62 or 84.63	Free	Free
84.67		Tools for working in the hand, pneumatic hydraulic or with self-contained electric or non-electric motor		
		— Pneumatic :		
8467.11.00	No	— — Rotary type (including combined rotary-percussion)	Free	Free
8467.19.00	No	— — Other	Free	Free
		— With self-contained electric motor :		
8467.21.00	No	— — Drills of all kinds	Free	Free
8467.22.00	No	— — Saws	Free	Free
8467.29.00	No	— — Other	Free	Free
		— Other tools :		
8467.81.00	No	— — Chain saws	Free	Free
8467.89.00	No	— — Other	Free	Free
		— Parts :		
8467.91.00	. .	— — Of chain saws	Free	Free
8467.92.00	. .	— — Of pneumatic tools	Free	Free
8467.99.00	. .	— — Other	Free	Free
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of 8515; gas-operated surface tempering machines and appliances		
8468.10.00	kg	— Hand-held blow pipes	Free	Free
8468.20.00	kg	— Other gas-operated machinery and apparatus	Free	Free
8468.80.00	kg	— Other machinery and apparatus	Free	Free
8468.90.00	. .	— Parts	Free	Free
84.70		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		

8470.10.00	No	– Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	Free	Free
		– Other electronic calculating machines :		
8470.21.00	No	– – Incorporating a printing device	Free	Free
8470.29.00	No	– – Other	Free	Free
8470.30.00	No	– Other calculating machines	Free	Free
8470.50.00	No	– Cash registers	Free	Free
8470.90.00	No	– Other	Free	Free
84.71		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		
8471.30.00	. .	– Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	Free
		– Other automatic data processing machines :		
8471.41.00	. .	– – Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	Free
8471.49.00	. .	– – Other, presented in the form of systems	Free	Free
		Automatic data processing machines and units thereof, etc. -continued		
8471.50.00	. .	– Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	Free	Free
8471.60.00	. .	– Input or output units, whether or not containing storage units in the same housing	Free	Free
8471.70.00	. .	– Storage units	Free	Free
8471.80.00	. .	– Other units of automatic data processing machines	Free	Free
8471.90.00	. .	– Other	Free	Free
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil sharpening machines, perforating or stapling machines)		
8472.10.00	No	– Duplicating machines	Free	Free
8472.30.00	No	– Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	Free	Free
8472.90.00	No	– Other	Free	Free
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.		
		– Parts and accessories of the machines of heading 84.70 :		
8473.21.00	. .	– – Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	Free	Free
8473.29.00	. .	– – Other	Free	Free
8473.30.00	. .	– Parts and accessories of the machines of heading 84.71	Free	Free
8473.40.00	. .	– Parts and accessories of the machines of heading 84.72	Free	Free
8473.50.00	. .	– Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	Free	Free
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		
8474.10.00	kg	– Sorting, screening, separating or washing machines	Free	Free
8474.20.00	kg	– Crushing or grinding machines	Free	Free
		– Mixing or kneading machines :		
8474.31.00	kg	– – Concrete or mortar mixers	Free	Free
8474.32.00	kg	– – Machines for mixing mineral substances with bitumen	Free	Free
8474.39.00	kg	– – Other	Free	Free
8474.80.00	kg	– Other machinery	Free	Free

8474.90.00	..	– Parts	Free	Free
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Free	Free
8475.10.00	..	– Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	Free	Free
		– Machines for manufacturing or hot working glass or glassware :		
8475.21.00	..	– – Machines for making optical fibres and preforms thereof	Free	Free
8475.29.00	..	– – Other	Free	Free
8475.90.00	..	– Parts	Free	Free
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines		
		– Automatic beverage-vending machines :		
8476.21.00	..	– – Incorporating heating or refrigerating devices	Free	Free
8476.29.00	..	– – Other	Free	Free
		Automatic goods-vending machines, etc. -continued		
		– Other machines :		
8476.81.00	..	– – Incorporating heating or refrigerating devices	Free	Free
8476.89.00	..	– – Other	Free	Free
8476.90.00	..	– Parts	Free	Free
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter		
8477.10.00	..	– Injection-moulding machines	Free	Free
8477.20.00	..	– Extruders	Free	Free
8477.30.00	No	– Blow moulding machines	Free	Free
8477.40.00	..	– Vacuum moulding machines and other thermoforming machines	Free	Free
		– Other machinery for moulding or otherwise forming :		
8477.51.00	..	– – For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Free	Free
8477.59.00	..	– – Other	Free	Free
8477.80.00	No	– Other machinery	Free	Free
8477.90.00	..	– Parts	Free	Free
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter		
8478.10.00	No	– Machinery	Free	Free
8478.90.00	..	– Parts	Free	Free
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter		
8479.10.00	..	– Machinery for public works, building or the like	Free	Free
8479.20.00	..	– Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Free	Free
8479.30.00	..	– Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	Free	Free
8479.40.00	..	– Rope or cable-making machines	Free	Free
8479.50.00	No	– Industrial robots, not elsewhere specified or included	Free	Free
8479.60.00	No	– Evaporative air coolers	Free	Free
		– Passenger boarding bridges :		
8479.71.00	No	– – Of a kind used in airports	Free	Free
8479.79.00	No	– – Other	Free	Free
		– Other machines and mechanical appliances :		
8479.81.00	No	– – For treating metal, including electric wire coil-winders	Free	Free
8479.82.00	kg	– – Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	Free	Free
8479.89		– – Other		
8479.89.10	No	– – – Taps combined with a measuring-device for dispensing ice-cream, spirits, milk and the like	Free	Free

8479.89.20	No	--- Windscreen wipers, non-electric; compressed air operated horns; truck type sweepers of a kind used in a warehouses and the like	Free	Free
8479.89.30	No	--- Carpet sweepers, non-electric; floor polishing, sanding, scrubbing, scraping and scouring appliances other than those falling within heading 8509	Free	Free
8479.89.40	No	--- Air coolers; air humidifiers and dehumidifiers	Free	Free
8479.89.90	No	--- Other	Free	Free
8479.90.00	. .	- Parts	Free	Free
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		
8480.10.00	. .	- Moulding boxes for metal foundry	Free	Free
8480.20.00	. .	- Mould bases	Free	Free
8480.30.00	. .	- Moulding patterns	Free	Free
		- Moulds for metal or metal carbides :		
8480.41.00	. .	-- Injection or compression types	Free	Free
8480.49.00	. .	--- Other	Free	Free
		Moulding boxes for metal foundry; mould bases, etc. -continued		
8480.50.00	. .	- Moulds for glass	Free	Free
8480.60.00	. .	- Moulds for mineral materials	Free	Free
		- Moulds for rubber or plastics :		
8480.71.00	No	-- Injection or compression types	Free	Free
8480.79.00	No	-- Other	Free	Free
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves		
8481.10.00	No	- Pressure-reducing valves	Free	Free
8481.20.00	No	- Valves for oleohydraulic or pneumatic transmissions	Free	Free
8481.30.00	No	- Check (nonreturn) valves	Free	Free
8481.40.00	No	- Safety or relief valves	Free	Free
8481.80		- Other appliances		
8481.80.10	No	--- Of a kind and size suitable for all domestic water supply and disposal points, hosepipe nozzles	Free	Free
8481.80.20	No	--- Soda-water bottles valve; taps and cocks for fitting to casks, barrels, beverage dispensing urns and the like; appliance for use as parts for cookers, stoves, lamps, burners, blow lamps and lighters, including parts of fuel reservoirs of cylinders of a kind suitable for use with any of these appliances	Free	Free
8481.80.90	No	--- Other	Free	Free
8481.90.00	. .	- Parts	Free	Free
84.82		Ball or roller bearings		
8482.10.00	. .	- Ball bearings	Free	Free
8482.20.00	. .	- Tapered roller bearings, including cone and tapered roller assemblies	Free	Free
8482.30.00	. .	- Spherical roller bearings	Free	Free
8482.40.00	. .	- Needle roller bearings	Free	Free
8482.50.00	. .	- Other cylindrical roller bearings	Free	Free
8482.80.00	. .	- Other, including combined ball/roller bearings	Free	Free
		- Parts :		
8482.91.00	. .	-- Balls, needles and rollers	Free	Free
8482.92.00	. .	-- Other	Free	Free
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)		
8483.10.00	. .	- Transmission shafts (including cam shafts and crank shafts) and cranks	Free	Free
8483.20.00	. .	- Bearing housings, incorporating ball or roller bearings	Free	Free
8483.30.00	. .	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	Free	Free
8483.40.00	. .	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	Free	Free

8483.50.00	. .	– Flywheels and pulleys, including pulley blocks	Free	Free
8483.60.00	. .	– Clutches and shaft couplings (including universal joints)	Free	Free
8483.90.00	. .	– Toothed wheels, chain sprockets and other transmission elements presented separately; parts	Free	Free
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seal		
8484.10.00	. .	– Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	Free	Free
8484.20.00	. .	– Mechanical seals	Free	Free
8484.90.00	. .	– Other	Free	Free
84.86		Machinery and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this chapter; parts and accessories.		
8486.10.00	No	– Machines and apparatus for the manufacture of boules or wafers	Free	Free
8486.20.00	kg	– Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	Free	Free
8486.30.00	kg	– Machines and apparatus for the manufacture of flat panel	Free	Free
8486.40		– Machines and apparatus specified in Note 9 (C) to this displays Chapter		
8486.40.10	No	– – – Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials	Free	Free
8486.40.90	No	– – – Other	Free	Free
8486.90.00	. .	– Parts and accessories	Free	Free
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter		
8487.10.00	No	– Ships' or boats' propellers and blades therefor	Free	Free
8487.90.00	No	– Other	Free	Free

* * *

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;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) 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. For the purposes of heading 8507, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

5. For the purposes of heading 85.23:

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6. 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-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 7. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as amplification, regeneration or modification of a signal.
- 8. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
- 9. 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" are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
 - (iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

- 1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
- 2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

3. (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

10. 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 NOTE—

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

* * *

85.01		Electric motors and generators (excluding generating sets)		
8501.10.00	No	— Motors of an output not exceeding 37.5 W	Free	Free
8501.20.00	No	— Universal AC/DC motors of an output exceeding 37.5 W	Free	Free
		— Other DC motors; DC generators :		
8501.31		— Of an output not exceeding 750 W		
8501.31.10	No	— Photovoltaic generators	Free	Free
8501.31.90	No	— Other	Free	Free
8501.32		— Of an output exceeding 750 W but not exceeding 75 kW		
8501.32.10	No	— Photovoltaic generators	Free	Free
8501.32.90	No	— Other	Free	Free
8501.33		— Of an output exceeding 75 kW but not exceeding 375 kW		
8501.33.10	No	— Photovoltaic generators	Free	Free
8501.33.90	No	— Other	Free	Free
8501.34		— Of an output exceeding 375 kW		
8501.34.10	No	— Photovoltaic generators	Free	Free
8501.34.90	No	— Other	Free	Free
8501.40.00	No	— Other AC motors, single-phase	Free	Free
		— Other AC motors, multi-phase :		
8501.51.00	No	— Of an output not exceeding 750 W	Free	Free
8501.52.00	No	— Of an output exceeding 750 W but not exceeding 75 kW	Free	Free
8501.53.00	No	— Of an output exceeding 75 kW	Free	Free
		— AC generators (alternators) :		
8501.61		— Of an output not exceeding 75 kVA		

8501.61.10	No	---- Photovoltaic generators	Free	Free
8501.61.90	No	---- Other	Free	Free
8501.62		--- Of an output exceeding 75 kVA but not exceeding 375 kVA		
8501.62.10	No	---- Photovoltaic generators	Free	Free
8501.62.90	No	---- Other	Free	Free
8501.63		--- Of an output exceeding 375 kVA but not exceeding 750 kVA		
8501.63.10	No	---- Photovoltaic generators	Free	Free
8501.63.90	No	---- Other	Free	Free
8501.64		-- Of an output exceeding 750 kVA		
8501.64.10	No	---- Photovoltaic generators	Free	Free
8501.64.90	No	---- Other	Free	Free
85.02		Electric generating sets and rotary converters		
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :		
8502.11.00	No	-- Of an output not exceeding 75 kVA	Free	Free
8502.12.00	No	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	Free
8502.13.00	No	-- Of an output exceeding 375 kVA	Free	Free
8502.20.00	No	- Generating sets with spark-ignition internal combustion piston engines	Free	Free
		- Other generating sets :		
8502.31.00	No	-- Wind-powered	Free	Free
8502.39.00	No	-- Other	Free	Free
8502.40.00	No	- Electric rotary converters	Free	Free
85.03				
8503.00.00	. .	Parts suitable for use solely or principally with the machines of 8501 or 8502	Free	Free
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors		
8504.10.00	No	- Ballasts for discharge lamps or tubes	Free	Free
		- Liquid dielectric transformers :		
8504.21.00	No	-- Having a power handling capacity not exceeding 650 kVA	Free	Free
8504.22.00	No	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	Free	Free
8504.23.00	No	-- Having a power handling capacity exceeding 10,000 kVA	Free	Free
		Electrical transformers, static converters, etc.-continued.		
		- Other transformers :		
8504.31.00	No	-- Having a power handling capacity not exceeding 1 kVA	Free	Free
8504.32.00	No	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	Free	Free
8504.33.00	No	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	Free	Free
8504.34.00	No	-- Having a power handling capacity exceeding 500 kVA	Free	Free
8504.40.00	No	- Static converters	Free	Free
8504.50.00	No	- Other inductors	Free	Free
8504.90.00	. .	- Parts	Free	Free
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads		
		- Permanent magnets and articles intended to become permanent magnets after magnetisation :		
8505.11.00	. .	-- Of metal	Free	Free
8505.19.00	. .	-- Other	Free	Free
8505.20.00	No	- Electro-magnetic couplings, clutches and brakes	Free	Free
8505.90.00	No	- Other, including parts	Free	Free
85.06		Primary cells and primary batteries		
8506.10.00	No	- Manganese dioxide	Free	Free
8506.30.00	No	- Mercuric oxide	Free	Free
8506.40.00	No	- Silver oxide	Free	Free

8506.50.00	No	– Lithium	Free	Free
8506.60.00	No	– Air-zinc	Free	Free
8506.80.00	No	– Other primary cells and primary batteries	Free	Free
8506.90.00	..	– Parts	Free	Free
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square)		
8507.10.00	No	– Lead-acid, of a kind used for starting piston engines	Free	Free
8507.20.00	No	– Other lead-acid accumulators	Free	Free
8507.30.00	No	– Nickel-cadmium	Free	Free
8507.40.00	No	– Nickel-iron	Free	Free
8507.50.00	No	– Nickel-metal hydride	Free	Free
8507.60.00	No	– Lithium-ion	Free	Free
8507.80.00	No	– Other accumulators	Free	Free
8507.90.00	..	– Parts	Free	Free
85.08		Vacuum cleaners		
		– With self-contained electric motor :		
8508.11.00	No	– Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	Free	Free
8508.19		– Other		
8508.19.10	No	– Industrial vacuum cleaners	Free	Free
8508.19.90	No	– Other	Free	Free
8508.60		– Other vacuum cleaners		
8508.60.10	No	– Industrial vacuum cleaners	Free	Free
8508.60.90	No	– Other	Free	Free
8508.70.00	..	– Parts	Free	Free
85.09		Electro-mechanical domestic appliances, with self-contained electric motor		
8509.40.00	No	– Food grinders and mixers; fruit or vegetable juice extractors	Free	Free
8509.80.00	No	– Other appliances	Free	Free
8509.90.00	..	– Parts	Free	Free
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		
8510.10.00	No	– Shavers	Free	Free
8510.20.00	No	– Hair clippers	Free	Free
8510.30.00	No	– Hair-removing appliances	Free	Free
8510.90.00	No	– Parts	Free	Free
85.11		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		
8511.10.00	No	– Sparking plugs	Free	Free
8511.20.00	No	– Ignition magnetos; magneto-dynamos; magnetic flywheels	Free	Free
8511.30.00	No	– Distributors; ignition coils	Free	Free
8511.40.00	No	– Starter motors and dual purpose starter-generators	Free	Free
8511.50.00	No	– Other generators	Free	Free
8511.80.00	..	– Other equipment	Free	Free
8511.90.00	..	– Parts	Free	Free
85.12		Electrical lighting or signalling equipment (excluding articles of 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		
8512.10.00	..	– Lighting or visual signalling equipment of a kind used on bicycles	Free	Free
8512.20.00	..	– Other lighting or visual signalling equipment	Free	Free
8512.30.00	..	– Sound signalling equipment	Free	Free
8512.40.00	No	– Windscreen wipers, defrosters and demisters	Free	Free
8512.90.00	..	– Parts	Free	Free

85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of 8512		
8513.10.00	No	-- Lamps	Free	Free
8513.90.00	..	-- Parts	Free	Free
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss		
8514.10.00	..	-- Resistance heated furnaces and ovens	Free	Free
8514.20.00	..	-- Furnaces and ovens functioning by induction or dielectric loss	Free	Free
8514.30.00	..	-- Other furnaces and ovens	Free	Free
8514.40.00	..	-- Other equipment for the heat treatment of materials by induction or dielectric loss	Free	Free
8514.90.00	..	-- Parts	Free	Free
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 :		
8515.11.00	No	-- Soldering irons and guns	Free	Free
8515.19.00	No	-- Other	Free	Free
		-- Machines and apparatus for resistance welding of metal :		
8515.21.00	No	-- Fully or partly automatic	Free	Free
8515.29.00	No	-- Other	Free	Free
		-- Machines and apparatus for arc (including plasma arc) welding of metals :		
8515.31.00	..	-- Fully or partly automatic	Free	Free
8515.39.00	..	-- Other	Free	Free
8515.80.00	..	-- Other machines and apparatus	Free	Free
8515.90.00	..	-- Parts	Free	Free
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 8545		
8516.10.00	No	-- Electric instantaneous or storage water heaters and immersion heaters	Free	Free
		-- Electric space heating apparatus and electric soil heating apparatus :		
8516.21.00	No	-- Storage heating radiators	Free	Free
8516.29.00	No	-- Other	Free	Free
		-- Electro-thermic hair-dressing or hand-drying apparatus :		
8516.31.00	No	-- Hair dryers	Free	Free
8516.32.00	No	-- Other hair-dressing apparatus	Free	Free
8516.33.00	No	-- Hand-drying apparatus	Free	Free
8516.40.00	No	-- Electric smoothing irons	Free	Free
8516.50.00	No	-- Microwave ovens	Free	Free
8516.60.00	No	-- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	Free	Free
		-- Other electro-thermic appliances :		
8516.71.00	No	-- Coffee or tea makers	Free	Free
8516.72.00	No	-- Toasters	Free	Free
8516.79.00	No	-- Other	Free	Free
8516.80.00	..	-- Electric heating resistors	Free	Free
8516.90.00	..	-- Parts	Free	Free
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28		
		-- Telephone sets, including telephones for cellular networks or for other wireless networks :		

8517.11.00	No	-- Line telephone sets with cordless handsets	Free	Free
8517.12.00	..	-- Telephones for cellular networks or for other wireless networks	Free	Free
8517.18.00	No	-- Other	Free	Free
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :		
8517.61.00	No	-- Base stations	Free	Free
		-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus		
8517.62.10	No	--- Modems	Free	Free
8517.62.90	No	--- Other	Free	Free
8517.69.00	No	-- Other	Free	Free
8517.70.00	..	- Parts	Free	Free
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined with a microphone sets consisting of a microphone and one or more loudspeakers, audio frequency electric amplifiers; electric sound amplifier sets		
8518.10.00	No	- Microphones and stands therefor	Free	Free
		- Loudspeakers, whether or not mounted in their enclosures :		
8518.21.00	No	--- Single loudspeakers, mounted in their enclosures	Free	Free
8518.22.00	No	--- Multiple loudspeakers, mounted in the same enclosure	Free	Free
8518.29.00	No	--- Other	Free	Free
8518.30.00	..	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Free	Free
8518.40.00	No	- Audio-frequency electric amplifiers	Free	Free
8518.50.00	No	- Electric sound amplifier sets	Free	Free
8518.90.00	..	- Parts	Free	Free
85.19		Sound recording or reproducing apparatus		
8519.20.00	..	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	Free	Free
8519.30.00	No	- Turntables (record-decks)	Free	Free
8519.50.00	No	-- Telephone answering machines	Free	Free
		- Other apparatus :		
8519.81.00	..	--- Using magnetic, optical or semiconductor media	Free	Free
8519.89.00	..	--- Other	Free	Free
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner		
8521.10.00	No	- Magnetic tape-type	Free	Free
8521.90.00	No	- Other	Free	Free
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21		
8522.10.00	..	- Pick-up cartridges	Free	Free
8522.90.00	..	- Other	Free	Free
85.23		Disks, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not for the production of disks, but excluding products of Chapter 37		
		- Magnetic media :		
8523.21.00	..	-- Cards incorporating a magnetic stripe	Free	Free
8523.29.00	..	-- Other	Free	Free
		- Optical media :		
8523.41.00	..	-- Unrecorded	Free	Free
8523.49.00	..	-- Other	Free	Free
		- Semiconductor media :		
8523.51.00	..	-- Solid-state non-volatile storage devices	Free	Free
8523.52.00	..	-- " Smart cards"	Free	Free
8523.59.00	..	-- Other	Free	Free
8523.80.00	..	- Other	Free	Free

85.25		Transmission apparatus for radio— broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders		
8525.50		— Transmission apparatus		
8525.50.10	No	---- Television transmission apparatus	Free	Free
8525.50.90	. .	---- Other	Free	Free
8525.60		— Transmission apparatus incorporating reception apparatus		
8525.60.10	No	---- Private mobile radios used in vehicles	Free	Free
8525.60.90	. .	---- Other	Free	Free
8525.80.00	No	— Television cameras, digital cameras and video camera recorders	Free	Free
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		
8526.10.00	. .	— Radar apparatus	Free	Free
		— Other :		
8526.91.00	. .	-- Radio navigational aid apparatus	Free	Free
8526.92.00	. .	-- Radio remote control apparatus	Free	Free
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		
		— Radio-broadcast receivers capable of operating without an external source of power :		
8527.12.00	No	-- Pocket-size radio cassette-players	Free	Free
8527.13.00	No	--- Other apparatus combined with sound recording or reproducing apparatus	Free	Free
		Reception apparatus for radio-broadcasting, whether, etc. -continued		
		— Radio-broadcast receivers capable of operating, etc. -continued		
		-- Other		
8527.19.10	No	---- Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free
8527.19.90	No	---- Other	Free	Free
		— Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :		
8527.21.00	No	-- Combined with sound recording or reproducing apparatus	Free	Free
8527.29		-- Other		
8527.29.10	No	---- Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free
8527.29.90	No	---- Other	Free	Free
		— Other :		
8527.91.00	No	-- Combined with sound recording or reproducing apparatus	Free	Free
8527.92.00	No	-- Not combined with sound recording or reproducing apparatus but combined with a clock	Free	Free
8527.99		-- Other		
8527.99.10	No	---- Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	Free	Free
8527.99.90	No	---- Other	Free	Free
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus		
		— Cathode-ray tube monitors :		
8528.42.00	No	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	Free
8528.49.00	No	-- Other	Free	Free
		— Other monitors :		

8528.52.00	No	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	Free
8528.59.00	No	-- Other	Free	Free
8528.62.00	No	-- Projectors :	Free	Free
8528.69.00	No	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Free	Free
8528.71.00	No	-- Other	Free	Free
8528.72.00	No	-- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	Free	Free
8528.73.00	No	-- Not designed to incorporate a video display or screen	Free	Free
		-- Other, colour	Free	Free
		-- Other, monochrome	Free	Free
85.29		Parts suitable for use solely or principally with the apparatus of 8525 to 8528		
8529.10.00	..	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free	Free
8529.90.00	..	-- Other	Free	Free
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 8608)		
8530.10.00	..	-- Equipment for railways or tramways	Free	Free
8530.80.00	..	-- Other equipment	Free	Free
8530.90.00	..	-- Parts	Free	Free
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of 8512 or 8530		
8531.10.00	..	-- Burglar or fire alarms and similar apparatus	Free	Free
8531.20.00	..	-- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	Free	Free
8531.80.00	..	-- Other apparatus	Free	Free
8531.90.00	..	-- Parts	Free	Free
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set)		
8532.10.00	..	-- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	Free	Free
		-- Other fixed capacitors :		
8532.21.00	..	-- Tantalum	Free	Free
8532.22.00	..	-- Aluminium electrolytic	Free	Free
8532.23.00	..	-- Ceramic dielectric, single layer	Free	Free
8532.24.00	..	-- Ceramic dielectric, multilayer	Free	Free
8532.25.00	..	-- Dielectric of paper or plastics	Free	Free
8532.29.00	..	-- Other	Free	Free
8532.30.00	..	-- Variable or adjustable (pre-set) capacitors	Free	Free
8532.90.00	..	-- Parts	Free	Free
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors		
8533.10.00	No	-- Fixed carbon resistors, composition or film types	Free	Free
		-- Other fixed resistors :		
8533.21.00	No	-- For a power handling capacity not exceeding 20 W	Free	Free
8533.29.00	No	-- Other	Free	Free
		-- Wirewound variable resistors, including rheostats and potentiometers :		
8533.31.00	No	-- For a power handling capacity not exceeding 20 W	Free	Free
8533.39.00	No	-- Other	Free	Free
8533.40.00	No	-- Other variable resistors, including rheostats and potentiometers	Free	Free
8533.90.00	..	-- Parts	Free	Free
85.34		Printed circuits		
8534.00.00	No		Free	Free

85.35		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 and other connectors, junction boxes), for a voltage exceeding 1 000 volts		
8535.10.00	No	-- Fuses	Free	Free
		-- Automatic circuit breakers :		
8535.21.00	No	--- For a voltage of less than 72.5 kV	Free	Free
8535.29.00	No	--- Other	Free	Free
8535.30.00	No	-- Isolating switches and make-and-break switches	Free	Free
8535.40.00	No	-- Lightning arresters, voltage limiters and surge suppressors	Free	Free
8535.90.00	No	-- Other	Free	Free
85.36		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 1 000 volts; connectors for optical fibres, optical fibre bundles or cables		
8536.10.00	. .	-- Fuses	Free	Free
8536.20.00	No	-- Automatic circuit breakers	Free	Free
8536.30.00	No	-- Other apparatus for protecting electrical circuits	Free	Free
		-- Relays :		
8536.41.00	. .	--- For a voltage not exceeding 60 V	Free	Free
8536.49		--- Other		
8536.49.10	. .	---- Time switch (timer switch or timer)	Free	Free
8536.49.90	. .	---- Other	Free	Free
8536.50.00	. .	-- Other switches	Free	Free
		Electrical apparatus for switching or protecting, etc. -continued		
		-- Lamp-holders, plugs and sockets :		
8536.61.00	. .	--- Lamp-holders	Free	Free
8536.69.00	. .	--- Other	Free	Free
8536.70.00	. .	-- Connectors for optical fibres, optical fibre bundles or cables	Free	Free
8536.90.00	. .	-- Other apparatus	Free	Free
85.37		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 numerical control apparatus, other than switching apparatus of heading 85.17		
8537.10.00	. .	-- For a voltage not exceeding 1,000 V	Free	Free
8537.20.00	. .	-- For a voltage exceeding 1,000 V	Free	Free
85.38		Parts suitable for use solely or principally with the apparatus of 8535, 8536 or 8537		
8538.10.00	. .	-- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	Free	Free
8538.90.00	. .	-- Other	Free	Free
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps		
8539.10		-- Sealed beam lamp units		
8539.10.10	No	---- Of a kind used in motor vehicles	Free	Free
8539.10.90	No	---- Other	Free	Free
		-- Other filament lamps, excluding ultra-violet or infra-red lamps :		
8539.21.00	No	-- Tungsten halogen	Free	Free
8539.22.00	No	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100V	Free	Free
8539.29.00	No	-- Other	Free	Free
		-- Discharge lamps, other than ultra-violet lamps :		
8539.31.00	No	-- Fluorescent, hot cathode	Free	Free
8539.32		-- Mercury or sodium vapour lamps; metal halide lamps		
8539.32.10	No	---- Mercury lamps	Free	Free
8539.32.90	No	---- Other	Free	Free
8539.39.00	No	-- Other	Free	Free
		-- Ultra-violet or infra-red lamps; arc-lamps :		

8539.41.00	No	-- Arc-lamps	Free	Free
8539.49.00	No	-- Other	Free	Free
8539.50.00	No	- Light-emitting diode (LED) lamps	Free	Free
8539.90.00	. .	- Parts	Free	Free
85.40		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 :		
8540.11.00	No	-- Colour	Free	Free
8540.12.00	No	-- Monochrome	Free	Free
8540.20.00	No	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	Free	Free
8540.40.00	No	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	Free	Free
8540.60.00	No	- Other cathode-ray tubes	Free	Free
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :		
8540.71.00	No	-- Magnetrons	Free	Free
8540.79.00	No	-- Other	Free	Free
		- Other valves and tubes :		
8540.81.00	No	-- Receiver or amplifier valves and tubes	Free	Free
8540.89.00	No	-- Other	Free	Free
		Thermionic, cold cathode or photo-cathode valves, etc. -continued		
		- Parts :		
8540.91.00	No	-- Of cathode-ray tubes	Free	Free
8540.99.00	No	-- Other	Free	Free
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals		
8541.10.00	No	- Diodes, other than photosensitive or light-emitting diodes (LED)	Free	Free
		- Transistors, other than photosensitive transistors :		
8541.21.00	No	-- With a dissipation rate of less than 1 W	Free	Free
8541.29.00	No	-- Other	Free	Free
8541.30.00	No	- Thyristors, diacs and triacs, other than photosensitive devices	Free	Free
8541.40		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)		
8541.40.10	No	--- Solar cells	Free	Free
8541.40.90	No	--- Other	Free	Free
8541.50.00	No	- Other semiconductor devices	Free	Free
8541.60.00	No	- Mounted piezo-electric crystals	Free	Free
8541.90.00	. .	- Parts	Free	Free
85.42		Electronic integrated circuits		
		- Electronic integrated circuits :		
8542.31.00	No	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	Free	Free
8542.32.00	No	-- Memories	Free	Free
8542.33.00	No	-- Amplifiers	Free	Free
8542.39.00	No	-- Other	Free	Free
8542.90.00	. .	- Parts	Free	Free
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter		
8543.10.00	. .	- Particle accelerators	Free	Free
8543.20.00	. .	- Signal generators	Free	Free
8543.30.00	. .	- Machines and apparatus for electroplating, electrolysis or electrophoresis	Free	Free
8543.70	. .	- Other machines and apparatus		

8543.70.10	No	--- Electronic cigarette device	Free	Free
8543.70.90	. .	--- Other	Free	Free
8543.90.00	. .	- Parts	Free	Free
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 fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors		
		--- Winding wire :		
8544.11.00	kg	-- Of copper	Free	Free
8544.19.00	kg	-- Other	Free	Free
8544.20.00	m2	- Co-axial cable and other co-axial electric conductors	Free	Free
8544.30.00	. .	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	Free	Free
		- Other electric conductors, for a voltage not exceeding 1,000 V :		
8544.42.00	kg	-- Fitted with connectors	Free	Free
8544.49.00	kg	-- Other	Free	Free
8544.60.00	kg	- Other electric conductors, for a voltage exceeding 1,000 V	Free	Free
8544.70.00	. .	- Optical fibre cables	Free	Free
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 :		
8545.11.00	No	-- Of a kind used for furnaces	Free	Free
8545.19.00	No	-- Other	Free	Free
8545.20.00	. .	- Brushes	Free	Free
8545.90.00	. .	- Other	Free	Free
85.46		Electrical insulators of any material		
8546.10.00	No	- Of glass	Free	Free
8546.20.00	No	- Of ceramics	Free	Free
8546.90.00	No	- Other	Free	Free
85.47		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 purposes of assembly, other than insulators of 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		
8547.10.00	. .	- Insulating fittings of ceramics	Free	Free
8547.20.00	. .	- Insulating fittings of plastics	Free	Free
8547.90.00	kg	- Other	Free	Free
85.48		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		
8548.10.00	. .	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	Free	Free
8548.90.00	. .	- Other	Free	Free

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SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES—

1. This Section does not cover articles of heading 95.03 or 95.08, 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 40.16);
 - (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 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; 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;
 - (i) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
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 1 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, parking facilities, port installations or airfields.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators		
8601.10.00	No	– Powered from an external source of electricity	Free	Free
8601.20.00	No	– Powered by electric accumulators	Free	Free
86.02		Other rail locomotives; locomotive tenders		
8602.10.00	No	– Diesel-electric locomotives	Free	Free
8602.90.00	No	– Other	Free	Free
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of 8604		
8603.10.00	No	– Powered from an external source of electricity	Free	Free
8603.90.00	No	– Other	Free	Free
86.04		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)		
8604.00.00	No		Free	Free
86.05		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 8604)		
8605.00.00	No		Free	Free
86.06		Railway or tramway goods vans and wagons, not self-propelled		
8606.10.00	No	– Tank wagons and the like	Free	Free
8606.30.00	No	– Self-discharging vans and wagons, other than those of subheading 8606.10	Free	Free
		– Other :		
8606.91.00	No	– – Covered and closed	Free	Free
8606.92.00	No	– – Open, with non-removable sides of a height exceeding 60 cm	Free	Free
8606.99.00	No	– – Other	Free	Free
86.07		Parts of railway or tramway locomotives or rolling-stock		
		– Bogies, bissel-bogies, axles and wheels, and parts thereof :		
8607.11.00	kg	– – Driving bogies and bissel-bogies	Free	Free
8607.12.00	kg	– – Other bogies and bissel-bogies	Free	Free
8607.19.00	kg	– – Other, including parts	Free	Free
		– Brakes and parts thereof :		
8607.21.00	kg	– – Air brakes and parts thereof	Free	Free
8607.29.00	kg	– – Other	Free	Free
8607.30.00	kg	– Hooks and other coupling devices, buffers, and parts thereof	Free	Free
		– Other :		
8607.91.00	kg	– – Of locomotives	Free	Free
8607.99.00	kg	– – Other	Free	Free
86.08		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		
8608.00.00	kg		Free	Free
86.09				

8609.00.00

Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport

Free

Free

* * *

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 95.03.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
87.01		Tractors (other than tractors of 87.09)		
8701.10		— Single axle tractors		
8701.10.10	No	. . New; less than 1 year of age	Free	Free
8701.10.20	No	. . Used or reconditioned	Free	Free
8701.20		— Road tractors for semi-trailers		
8701.20.10	No	. . New; less than 1 year of age	Free	Free
8701.20.20	No	. . Used or reconditioned	Free	Free
8701.30		— Track-laying tractors		
8701.30.10	No	. . New; less than 1 year of age	Free	Free
8701.30.20	No	. . Used or reconditioned	Free	Free
8701.91		— Other, of an engine power :		
		— — Not exceeding 18 kW		
		— — — For agriculture and forestry:		
8701.91.11	No	. . . . New; less than 1 year of age	Free	Free
8701.91.12	No	. . . . Used or reconditioned	Free	Free
		— — — Other:		
8701.91.91	No	. . . . New; less than 1 year of age	Free	Free
8701.91.92	No	. . . . Used or reconditioned	Free	Free
8701.92		— — Exceeding 18 kW but not exceeding 37 kW		
		— — — For agriculture and forestry:		
8701.92.11	No	. . . . New; less than 1 year of age	Free	Free
8701.92.12	No	. . . . Used or reconditioned	Free	Free
		— — — Other:		
8701.92.91	No	. . . . New; less than 1 year of age	Free	Free
8701.92.92	No	. . . . Used or reconditioned	Free	Free
8701.93		— — Exceeding 37 kW but not exceeding 75 kW		
		— — — For agriculture and forestry:		
8701.93.11	No	. . . . New; less than 1 year of age	Free	Free
8701.93.12	No	. . . . Used or reconditioned	Free	Free
		— — — Other:		
8701.93.91	No	. . . . New; less than 1 year of age	Free	Free

8701.93.92	No	. . . . Used or reconditioned	Free	Free
8701.94		-- Exceeding 75 kW but not exceeding 130 kW		
		--- For agriculture and forestry:		
8701.94.11	No	. . . . New; less than 1 year of age	Free	Free
8701.94.12	No	. . . . Used or reconditioned	Free	Free

Tractors (other than tractors of 8709), etc. -continued

-- Other, of an engine power, etc. -continued

-- Exceeding 75 kW but not exceeding 130 kW, etc. -continued

--- Other:

8701.94.91	No	. . . . New; less than 1 year of age	Free	Free
8701.94.92	No	. . . . Used or reconditioned	Free	Free
8701.95		-- Exceeding 130 kW		
		--- For agriculture and forestry:		
8701.95.11	No	. . . . New; less than 1 year of age	Free	Free
8701.95.12	No	. . . . Used or reconditioned	Free	Free
		--- Other:		
8701.95.91	No	. . . . New; less than 1 year of age	Free	Free
8701.95.92	No	. . . . Used or reconditioned	Free	Free

87.02 Motor vehicles for the transport of ten or more persons, including the driver

8702.10		-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
		-- For transport of 10 persons or more but not exceeding 15 persons including the driver		
8702.10.11	No	. . . New; not more than one year in age	Free	Free
8702.10.12	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.10.13	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
		-- For transport of 16 persons or more but not exceeding 22 persons including the driver		
8702.10.24	No	. . . New; not more than one year in age	Free	Free
8702.10.25	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.10.26	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
		-- For transport of 23 persons or more		
8702.10.27	No	. . . New; not more than one year in age	Free	Free
8702.10.28	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.10.29	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
8702.20		-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
		-- For transport of 10 persons or more but not exceeding 15 persons including the driver		
8702.20.11	No	. . . New; not more than one year in age	Free	Free
8702.20.12	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.20.13	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
		-- For transport of 16 persons or more but not exceeding 22 persons including the driver		
8702.20.24	No	. . . New; not more than one year in age	Free	Free
8702.20.25	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.20.26	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
		-- For transport of 23 persons or more		

8702.20.27	No	. . . New; not more than one year in age	Free	Free
8702.20.28	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.20.29	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
Motor vehicles for the transport of ten or more, etc. -continued				
8702.30		— With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion		
		— For transport of 10 persons or more but not exceeding 15 persons including the driver		
8702.30.11	No	. . . New; not more than one year in age	Free	Free
8702.30.12	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.30.13	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
		— For transport of 16 persons or more but not exceeding 22 persons including the driver		
8702.30.24	No	. . . New; not more than one year in age	Free	Free
8702.30.25	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.30.26	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
		— For transport of 23 persons or more		
8702.30.27	No	. . . New; not more than one year in age	Free	Free
8702.30.28	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.30.29	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
8702.40		— With only electric motor for propulsion		
		— For transport of 10 persons or more but not exceeding 15 persons including the driver		
8702.40.11	No	. . . New; not more than one year in age	Free	Free
8702.40.12	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.40.13	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
		— For transport of 16 persons or more but not exceeding 22 persons including the driver		
8702.40.24	No	. . . New; not more than one year in age	Free	Free
8702.40.25	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.40.26	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
		— For transport of 23 persons or more		
8702.40.27	No	. . . New; not more than one year in age	Free	Free
8702.40.28	No	. . . Exceeding one year in age; including used less than 10 years in age	20% or \$3000 each	20% or \$3000 each
8702.40.29	No	. . . Used, 10 years and more	20% or \$3000 each	20% or \$3000 each
8702.90		— Other		
		— For transport of 10 persons or more but not exceeding 15 persons including the driver		
8702.90.11	No	. . . New; not more than one year in age	Free	Free
8702.90.12	No	. . . Exceeding one year in age; including used less than 10 years in age	25% or \$5000 each	25% or \$5000 each
8702.90.13	No	. . . Used, 10 years and more	120% or \$9000 each	120% or \$9000 each
		— For transport of 16 persons or more but not exceeding 22 persons including the driver		
8702.90.24	No	. . . New; not more than one year in age	Free	Free

8702.90.25	No	. . . Exceeding one year in age; including used less than 10 years in age	25% or \$5000 each	25% or \$5000 each
8702.90.26	No	. . . Used, 10 years and more	120% or \$9000 each	120% or \$9000 each
Motor vehicles for the transport of ten or more, etc. -continued				
- Other, etc. -continued.				
-- For transport of 23 persons or more				
8702.90.27	No	. . . New; not more than one year in age	Free	Free
8702.90.28	No	. . . Exceeding one year in age; including used less than 10 years in age	25% or \$5000 each	25% or \$5000 each
8702.90.29	No	. . . Used, 10 years and more	120% or \$9000 each	120% or \$9000 each
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of 8702), including station wagons and racing cars			
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles			
8703.10.10	No	-- Solar powered golf cars	Free	Free
8703.10.19	No	-- Other golf cars	Free	Free
8703.10.90	No	-- Other	Free	Free
- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :				
8703.21	-- Of a cylinder capacity not exceeding 1,000 cc			
8703.21.10	No	--- Ambulances: new or used	Free	Free
--- Four wheel farm bike and ATV's				
8703.21.15	No	. . . . New; not more than one year in age	Free	Free
8703.21.16	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$1,000 each	20% or \$1,000 each
8703.21.17	No	. . . . Used, 10 years and more	100% or \$4,000 each	100% or \$4,000 each
--- Caravans:				
8703.21.21	No	. . . . New; not more than one year in age	Free	Free
8703.21.23	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$1,000 each	20% or \$1,000 each
8703.21.24	No	. . . . Used, 10 years and more	120% or \$4,000 each	120% or \$4,000 each
--- Motor cars including station wagons and racing cars:				
8703.21.31	No	. . . . New; not more than one year in age	Free	Free
8703.21.33	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$1,000 each	20% or \$1,000 each
8703.21.34	No	. . . . Used, 10 years and more	120% or \$4,000 each	120% or \$4,000 each
--- Other motor vehicle:				
8703.21.91	No	. . . . New; not more than one year in age	Free	Free
8703.21.93	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$1,000 each	20% or \$1,000 each
8703.21.94	No	. . . . Used, 10 years and more	120% or \$4,000 each	120% or \$4,000 each
8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc			
8703.22.10	No	--- Ambulances; new or used	Free	Free
--- Caravans:				
8703.22.21	No	. . . . New; not more than one year in age	Free	Free
8703.22.23	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2,000 each	20% or \$2,000 each
8703.22.24	No	. . . . Used, 10 years and more	120% or \$4,000 each	120% or \$4,000 each
--- Motor cars including station wagons and racing cars:				
8703.22.31	No	. . . . New; not more than one year in age	Free	Free
8703.22.33	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2,000 each	20% or \$2,000 each

8703.22.34	No	. . . . Used, 10 years and more	120% or \$4,000 each	120% or \$4,000 each
Motor cars and other motor vehicles principally, etc. -continued				
— Other vehicles, with only spark-ignition internal, etc. -continued				
— Of a cylinder capacity exceeding 1,000 cc, etc. -continued				
— Other motor vehicle:				
8703.22.91	No	. . . . New; not more than one year in age	Free	Free
8703.22.93	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2,000 each	20% or \$2,000 each
8703.22.94	No	. . . . Used, 10 years and more	120% or \$4,000 each	120% or \$4,000 each
8703.23		— Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc		
8703.23.10	No	— Ambulances; new or used	Free	Free
— Caravans:				
8703.23.21	No	. . . . New; not more than one year in age	Free	Free
8703.23.23	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2,000 each	20% or \$2,000 each
8703.23.24	No	. . . . Used, 10 years and more	120% or \$4,000 each	120% or \$4,000 each
— Motor cars including station wagons and racing cars:				
8703.23.31	No	. . . . New; not more than one year in age	Free	Free
8703.23.33	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2,000 each	20% or \$2,000 each
8703.23.34	No	. . . . Used, 10 years and more	120% or \$5,500 each	120% or \$5,500 each
— Other motor vehicle:				
8703.23.91	No	. . . . New; not more than one year in age	Free	Free
8703.23.93	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2,000 each	20% or \$2,000 each
8703.23.94	No	. . . . Used, 10 years and more	120% or \$5,500 each	120% or \$5,500 each
8703.24		— Of a cylinder capacity exceeding 3,000 cc		
8703.24.10	No	— Ambulances; new or used	Free	Free
— Caravans:				
8703.24.21	No	. . . . New; not more than one year in age	Free	Free
8703.24.23	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$5,000 each	20% or \$5,000 each
8703.24.24	No	. . . . Used, 10 years and more	120% or \$10,000 each	120% or \$10,000 each
— Motor cars including station wagons and racing cars:				
8703.24.31	No	. . . . New; not more than one year in age	Free	Free
8703.24.33	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$5,000 each	20% or \$5,000 each
8703.24.34	No	. . . . Used, 10 years and more	120% or \$10,000 each	120% or \$10,000 each
— Other motor vehicle:				
8703.24.91	No	. . . . New; not more than one year in age	Free	Free
8703.24.93	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$5,000 each	20% or \$5,000 each
8703.24.94	No	. . . . Used, 10 years and more	120% or \$10,000 each	120% or \$10,000 each
— Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):				
8703.31		— Of a cylinder capacity not exceeding 1,500 cc		
8703.31.10	No	— Ambulances; new or used	Free	Free
— Caravans:				
8703.31.21	No	. . . . New; not more than one year in age	Free	Free
8703.31.23	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2,000 each	20% or \$2,000 each
8703.31.24	No	. . . . Used, 10 years and more	120% or \$8,000 each	120% or \$8,000 each

Motor cars and other motor vehicles principally, etc. -continued

— Other vehicles, with only compression— ignition internal, etc. -continued.

— Of a cylinder capacity not exceeding 1,500 cc, etc. -continued.

— Motor cars including station wagons and racing cars:

8703.31.31	No	. . . . New; not more than one year in age	Free	Free
8703.31.33	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2,000 each	20% or \$2,000 each
8703.31.34	No	. . . . Used, 10 years and more	120% or \$8,000 each	120% or \$8,000 each
— Four-wheeled farm bike vehicles				
8703.31.41	No	. . . . New; not more than one year in age	Free	Free
8703.31.43	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$1,500 each	20% or \$1,500 each
8703.31.44	No	. . . . Used, 10 years and more	120% or \$8,000 each	120% or \$8,000 each
— Other motor vehicle:				
8703.31.91	No	. . . . New; not more than one year in age	Free	Free
8703.31.93	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2,000 each	20% or \$2,000 each
8703.31.94	No	. . . . Used, 10 years and more	120% or \$8,000 each	120% or \$8,000 each
8703.32		— Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		
8703.32.10	No	— Ambulances; new or used	Free	Free
— Caravans:				
8703.32.21	No	. . . . New; not more than one year in age	Free	Free
8703.32.23	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.32.24	No	. . . . Used, 10 years and more	120% or \$9,000 each	120% or \$9,000 each
— Motor cars including station wagons and racing cars:				
8703.32.31	No	. . . . New; not more than one year in age	Free	Free
8703.32.33	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$4,000 each	20% or \$4,000 each
8703.32.34	No	. . . . Used, 10 years and more	120% or \$9,000 each	120% or \$9,000 each
— Other motor vehicle:				
8703.32.91	No	. . . . New; not more than one year in age	Free	Free
8703.32.93	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.32.94	No	. . . . Used, 10 years and more	120% or \$9,000 each	120% or \$9,000 each
8703.33		— Of a cylinder capacity exceeding 2,500 cc		
8703.33.10	No	— Ambulances; new or used	Free	Free
— Caravans:				
8703.33.21	No	. . . . New; not more than one year in age	Free	Free
8703.33.23	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.33.24	No	. . . . Used, 10 years and more	120% or \$9,000 each	120% or \$9,000 each
— Motor cars including station wagons and racing cars:				
8703.33.31	No	. . . . New; not more than one year in age	Free	Free
8703.33.33	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.33.34	No	. . . . Used, 10 years and more	120% or \$9,000 each	120% or \$9,000 each

Motor cars and other motor vehicles principally, etc. -continued

— Other vehicles, with only compression— ignition internal, etc. -continued.
 — Of a cylinder capacity exceeding 2,500 cc, etc. -continued

— — — Other motor vehicle:				
8703.33.91	No	. . . . New; not more than one year in age	Free	Free
8703.33.93	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.33.94	No	. . . . Used, 10 years and more	120% or \$9,000 each	120% or \$9,000 each
8703.40		— Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703.40.10	No	— New; not more than one year in age	Free	Free
8703.40.30	No	— Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.40.40	No	— Used, 10 years and more	120% or \$9,000 each	120% or \$9,000 each
8703.50		— Other vehicles, with both compression— ignition internal combustion piston engine (diesel or semi— diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703.50.10	No	— New; not more than one year in age	Free	Free
8703.50.30	No	— Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.50.40	No	— Used, 10 years and more	120% or \$6,000 each	120% or \$6,000 each
8703.60		— Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.60.10	No	— New; not more than one year in age	Free	Free
8703.60.30	No	— Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.60.40	No	— Used, 10 years and more	120% or \$6,000 each	120% or \$6,000 each
8703.70		— Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.70.10	No	— New; not more than one year in age	Free	Free
8703.70.30	No	— Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.70.40	No	— Used, 10 years and more	120% or \$6,000 each	120% or \$6,000 each
8703.80		— Other vehicles, with only electric motor for propulsion		
8703.80.10	No	— New; not more than one year in age	Free	Free
8703.80.30	No	— Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.80.40	No	— Used, 10 years and more	120% or \$6,000 each	120% or \$6,000 each
8703.90		— Other		
8703.90.10	No	— New; not more than one year in age	Free	Free
8703.90.30	No	— Exceeding one year in age; including used less than 10 years in age	20% or \$3,000 each	20% or \$3,000 each
8703.90.40	No	— Used, 10 years and more	120% or \$6,000 each	120% or \$6,000 each

87.04 Motor vehicles for the transport of goods
 8704.10 — Dumpers designed for off— highway use
 — Assembled

8704.10.11	No	. . . . New; not more than one year in age	Free	Free
8704.10.13	No	. . . . Exceeding one year in age; including used less than 10 years in age	5%	5%
8704.10.15	No	. . . . Used, 10 years and more	10%	10%
		--- Unassembled		
		--- Having a capacity not exceeding 80 t		
8704.10.21	No	. . . . New; not more than one year in age	Free	Free
8704.10.23	No	. . . . Exceeding one year in age; including used less than 10 years in age	5%	5%
8704.10.25	No	. . . . Used, 10 years and more	10%	10%
		--- Having a capacity exceeding 80 t		
8704.10.31	No	. . . . New; not more than one year in age	Free	Free
8704.10.33	No	. . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.10.35	No	. . . . Used, 10 years and more	20%	20%
		- Other, with compression-ignition internal combustion piston engine (diesel or semi- diesel) :		
8704.21		--- G.V.W not exceeding 5 tonnes		
		--- GVW not exceeding 3.5 t		
		. . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.21.31	No	. . . . New; not more than one year in age	Free	Free
8704.21.35	No	. . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.21.39	No	. . . . Used, 10 years and more	20%	20%
		. . . . Other		
8704.21.41	No	. . . . New; not more than one year in age	Free	Free
8704.21.45	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.21.49	No	. . . . Used, 10 years and more	120% or \$6000 each	120% or \$6000 each
		--- GVW exceeding 3.5 t, but not exceeding 5 t		
		. . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.21.51	No	. . . . New; not more than one year in age	Free	Free
8704.21.55	No	. . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.21.59	No	. . . . Used, 10 years and more	20%	20%
		. . . . Other		
8704.21.61	No	. . . . New; not more than one year in age	Free	Free
8704.21.65	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$1800 each	20% or \$1800 each
8704.21.69	No	. . . . Used, 10 years and more	120% or \$5800 each	120% or \$5800 each
8704.22		--- G.V.W exceeding 5 tonnes but not exceeding 20 tonnes		
		--- GVW exceeding 5 t, but not exceeding 10.5 t.		
		. . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.22.31	No	. . . . New; not more than one year in age	Free	Free
8704.22.35	No	. . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.22.39	No	. . . . Used, 10 years and more	20%	20%
		. . . . Other		
8704.22.41	No	. . . . New; not more than one year in age	Free	Free
8704.22.45	No	. . . . Exceeding one year in age; including used less than 10 years in age	20% or \$1800 each	20% or \$1800 each
8704.22.49	No	. . . . Used, 10 years and more	120% or \$5800 each	120% or \$5800 each

Motor vehicles for the transport of goods, etc. -continued

- Other, with compression-ignition internal combustion, etc. -continued

--- G.V.W exceeding 5 tonnes but not exceeding 20 tonnes, etc. -continued

--- GVW exceeding 10.5 t, but not exceeding 20 t.

. . . . Tipper on road trucks; Tanker trucks used for transporting fuel.

8704.22.51	No New; not more than one year in age	Free	Free
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8704.22.55	No Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.22.59	No	. . . . . Used, 10 years and more	20%	20%
		. . . . . Other		
8704.22.61	No	. . . . . New; not more than one year in age	Free	Free
8704.22.65	No	. . . . . Exceeding one year in age; including used less than 10 years in age	20% or	20% or
8704.22.69	No	. . . . . Used, 10 years and more	120% or \$6000 each	120% or \$6000 each
8704.23		-- G.V.W exceeding 20 tonnes		
		. . . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.23.31	No	. . . . . New; not more than one year in age	Free	Free
8704.23.35	No	. . . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.23.39	No	. . . . . Used, 10 years and more	20%	20%
		. . . . . Other		
8704.23.41	No	. . . . . New; not more than one year in age	Free	Free
8704.23.45	No	. . . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.23.49	No	. . . . . Used, 10 years and more	120% or \$6000 each	120% or \$6000 each
		-- Other, with spark-ignition internal combustion piston engine :		
8704.31		-- G.V.W. not exceeding 5 tonnes		
		--- G.V.W. not exceeding 3.5 tonnes		
		. . . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.31.31	No	. . . . . New; not more than one year in age	Free	Free
8704.31.35	No	. . . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.31.36	No	. . . . . Used, 10 years and more	20%	20%
		--- G.V.W. exceeding 3.5 tonnes, but not exceeding 5 t		
		. . . . . Other		
8704.31.41	No	. . . . . New; not more than one year in age	Free	Free
8704.31.45	No	. . . . . Exceeding one year in age; including used less than 10 years in age	20% or \$1700 each	20% or \$1700 each
8704.31.49	No	. . . . . Used, 10 years and more	120% or \$5800 each	120% or \$5800 each
8704.32		-- G.V.W exceeding 5 tonnes		
		--- G.V.W. not exceeding 10.5 tonnes		
		. . . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.32.31	No	. . . . . New; not more than one year in age	Free	Free
8704.32.35	No	. . . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.32.39	No	. . . . . Used, 10 years and more	20%	20%
		. . . . . Other		
8704.32.41	No	. . . . . New; not more than one year in age	Free	Free
8704.32.45	No	. . . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.32.49	No	. . . . . Used, 10 years and more	120% or \$12000 each	120% or \$12000 each
		--- G.V.W. exceeding 10.5 tonnes		
		. . . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.32.51	No	. . . . . New; not more than one year in age	Free	Free
8704.32.55	No	. . . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.32.59	No	. . . . . Used, 10 years and more	20%	20%

Motor vehicles for the transport of goods, etc. -continued

-- Other, with spark-ignition internal combustion piston, etc. -continued

-- G.V.W exceeding 5 tonnes, etc. -continued

--- G.V.W. exceeding 10.5 tonnes

. Other

8704.32.61	No	. . . . . New; not more than one year in age	Free	Free
8704.32.65	No	. . . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each

8704.32.69	No	. . . . . Used, 10 years and more	120% or \$12000 each	120% or \$12000 each
8704.90		— Other		
		— G.V.W not exceeding 3.5 tonnes		
		. . . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.90.31	No	. . . . . New; not more than one year in age	Free	Free
8704.90.35	No	. . . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.90.39	No	. . . . . Used, 10 years and more	20%	20%
		. . . . . Other		
8704.90.41	No	. . . . . New; not more than one year in age	Free	Free
8704.90.45	No	. . . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.90.49	No	. . . . . Used, 10 years and more	120% or \$6000 each	120% or \$6000 each
		— G.V.W not exceeding 10.5 tonnes		
		. . . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.90.51	No	. . . . . New; not more than one year in age	Free	Free
8704.90.55	No	. . . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.90.59	No	. . . . . Used, 10 years and more	20%	20%
		. . . . . Other		
8704.90.61	No	. . . . . New; not more than one year in age	Free	Free
8704.90.65	No	. . . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.90.69	No	. . . . . Used, 10 years and more	120% or \$6000 each	120% or \$6000 each
		— G.V.W exceeding 3.5 tonnes		
		. . . . . Tipper on road trucks; Tanker trucks used for transporting fuel.		
8704.90.71	No	. . . . . New; not more than one year in age	Free	Free
8704.90.75	No	. . . . . Exceeding one year in age; including used less than 10 years in age	10%	10%
8704.90.79	No	. . . . . Used, 10 years and more	20%	20%
		. . . . . Other		
8704.90.81	No	. . . . . New; not more than one year in age	Free	Free
8704.90.85	No	. . . . . Exceeding one year in age; including used less than 10 years in age	20% or \$2000 each	20% or \$2000 each
8704.90.89	No	. . . . . Used, 10 years and more	120% or \$6000 each	120% or \$6000 each
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)		
8705.10		— Crane lorries		
8705.10.10	No	— New	Free	Free
8705.10.20	No	— Used or reconditioned	Free	Free
8705.20		— Mobile drilling derricks		
8705.20.10	No	— New	Free	Free
8705.20.20	No	— Used or reconditioned	Free	Free
8705.30		— Fire fighting vehicles		
8705.30.10	No	— New	Free	Free
8705.30.20	No	— Used or reconditioned	Free	Free
		Special purpose motor vehicles, other than, etc. -continued		
8705.40		— Concrete- mixer lorries		
8705.40.10	No	— New	Free	Free
8705.40.20	No	— Used or reconditioned	Free	Free
8705.90		— Other		
8705.90.10	No	— New	Free	Free
8705.90.20	No	— Used or reconditioned	Free	Free
87.06				
8706.00		Chassis fitted with engines, for the motor vehicles of 8701 to 8705		
8706.00.10	No	— New	30%	30%

8706.00.20	No	--- Used or reconditioned	30%	30%
87.07		Bodies (including cabs), for the motor vehicles of 8701 to 8705		
8707.10		- For the vehicles of heading 87.03		
		--- Motor cars		
8707.10.30	No	--- New	30%	30%
8707.10.40	No	--- Used or reconditioned	30%	30%
		--- Other		
8707.10.50	No	--- New	20%	20%
8707.10.60	No	--- Used or reconditioned	20%	20%
8707.90		- Other		
8707.90.10	No	--- New	20%	20%
8707.90.20	No	--- Used or reconditioned	20%	20%
87.08		Parts and accessories of the motor vehicles of 8701 to 8705		
8708.10.00	No	- Bumpers and parts thereof	Free	Free
		- Other parts and accessories of bodies (including cabs) :		
8708.21.00	No	--- Safety seat belts	Free	Free
8708.29.00	No	--- Other	Free	Free
8708.30.00	No	- Brakes and servo-brakes; parts thereof	Free	Free
8708.40.00	No	- Gear boxes and parts thereof	Free	Free
8708.50.00	No	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	Free	Free
8708.70.00	No	- Road wheels and parts and accessories thereof	Free	Free
8708.80.00	No	- Suspension systems and parts thereof (including shock-absorbers)	Free	Free
		- Other parts and accessories :		
8708.91.00	No	--- Radiators and parts thereof	Free	Free
8708.92.00	No	--- Silencers (mufflers) and exhaust pipes; parts thereof	Free	Free
8708.93.00	No	--- Clutches and parts thereof	Free	Free
8708.94.00	No	--- Steering wheels, steering columns and steering boxes; parts thereof	Free	Free
8708.95.00	No	--- Safety airbags with inflator system; parts thereof	Free	Free
8708.99.00	No	--- Other	Free	Free
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles		
		- Vehicles :		
8709.11.00	No	--- Electrical	Free	Free
8709.19.00	No	--- Other	Free	Free
8709.90.00		- Parts	Free	Free
87.10				
8710.00.00	No	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Prohibited Police	Prohibited Police
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars		
8711.10		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc		
8711.10.10	No	--- New	Free	Free
8711.10.20	No	--- Used or reconditioned	Free	Free
		Motorcycles (including mopeds) and cycles fitted, etc. -continued		
8711.20		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		
		--- of a cylinder capacity exceeding 50 cc but not exceeding 125 cc		
8711.20.11	No	--- New	Free	Free
8711.20.12	No	--- Used or reconditioned	Free	Free
		--- of a cylinder capacity exceeding 125 cc but not exceeding 250 cc		PICTA
8711.20.21	No	--- New	55%	Free
				PICTA
8711.20.22	No	--- Used or reconditioned	55%	Free
8711.30		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		PICTA

8711.30.10	No	--- New	100%	Free
				PICTA
8711.30.20	No	--- Used or reconditioned	100%	Free
8711.40		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		PICTA
8711.40.10	No	--- New	150%	Free
				PICTA
8711.40.20	No	--- Used or reconditioned	150%	Free
8711.50		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		PICTA
8711.50.10	No	--- New	200%	Free
				PICTA
8711.50.20	No	--- Used or reconditioned	200%	Free
8711.60		- With electric motor for propulsion		
8711.60.10	No	--- New	Free	Free
8711.60.20	No	--- Used or reconditioned	Free	Free
8711.90		- Other		
8711.90.10	No	--- Side cars	Free	Free
8711.90.90	No	--- Other	Free	Free
87.12				
8712.00.00	No	Bicycles and other cycles (including delivery tricycles), not motorised		
87.13		Carriage for disabled persons whether or not motorised or otherwise mechanically propelled		
8713.10.00	No	- Not mechanically propelled	Free	Free
8713.90.00	No	- Other	Free	Free
87.14		Parts and accessories of vehicles of 8711 to 8713		
8714.10.00	No	- Of motorcycles (including mopeds)	Free	Free
8714.20.00	No	- Of carriages for disabled persons	Free	Free
		- Other :		
8714.91.00	No	--- Frames and forks, and parts thereof	Free	Free
8714.92.00	No	--- Wheel rims and spokes	Free	Free
8714.93.00	No	--- Hubs, other than coaster braking hubs and hub brakes, and freewheel sprocket-wheels	Free	Free
8714.94.00	No	--- Brakes, including coaster braking hubs and hub brakes, and parts thereof	Free	Free
8714.95.00	No	--- Saddles	Free	Free
8714.96.00	No	--- Pedals and crank-gear, and parts thereof	Free	Free
8714.99.00	. .	--- Other	Free	Free
87.15				
8715.00		Baby carriages and parts thereof		
8715.00.10	No	- Baby carriages	Free	Free
8715.00.90	. .	- Parts	Free	Free
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts there		
8716.10		- Trailers and semi-trailers of the caravan type, for housing or camping		
8716.10.10	No	--- New	Free	Free
8716.10.20	No	--- Used or reconditioned	Free	Free
8716.20		- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		
8716.20.10	No	--- New	Free	Free
8716.20.20	No	--- Used or reconditioned	Free	Free
		- Other trailers and semi-trailers for the transport of goods :		
8716.31		--- Tanker trailers and tanker semi-trailers		
8716.31.10	No	---- New	Free	Free
8716.31.20	No	---- Used or reconditioned	Free	Free
8716.39		--- Other		
8716.39.10	No	---- New	Free	Free

8716.39.20	No	--- Used or reconditioned	Free	Free
8716.40		--- Other trailers and semi-trailers		
8716.40.10	No	--- New	Free	Free
8716.40.20	No	--- Used or reconditioned	Free	Free
8716.80		--- Other vehicles		
8716.80.10	No	--- New	Free	Free
8716.80.20	No	--- Used or reconditioned	Free	Free
8716.90.00		--- Parts	Free	Free

* * *

Chapter 88

Aircraft, spacecraft and parts thereof

NOTES—

- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
88.01				
8801.00.00	No	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Free	Free
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
		--- Helicopters :		
8802.11.00	No	--- Of an unladen weight not exceeding 2,000 kg	Free	Free
8802.12.00	No	--- Of an unladen weight exceeding 2,000 kg	Free	Free
8802.20.00	No	--- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	Free
8802.30.00	No	--- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	Free
8802.40.00	No	--- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	Free
8802.60.00	No	--- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	Free
88.03		Parts of goods of 8801 or 8802		
8803.10.00	. .	--- Propellers and rotors and parts thereof	Free	Free
8803.20.00	. .	--- Under-carriages and parts thereof	Free	Free
8803.30.00	. .	--- Other parts of aeroplanes or helicopters	Free	Free
8803.90.00	. .	--- Other	Free	Free
88.04				
8804.00.00	No	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Free	Free
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		
8805.10.00	. .	--- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free	Free
		--- Ground flying trainers and parts thereof :		
8805.21.00	. .	--- Air combat simulators and parts thereof	Free	Free

8805.29.00 . . . -- Other Free Free

* * *

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 a vessel of a particular kind.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		
8901.10.00	No	— Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	Free	Free
8901.20.00	No	— Tankers	Free	Free
8901.30.00	No	— Refrigerated vessels, other than those of subheading 8901.20	Free	Free
8901.90.00	No	— Other vessels for the transport of goods and other vessels for the transport of both persons and goods	Free	Free
89.02				
8902.00.00	No	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Free	Free
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes		
8903.10.00	No	— Inflatable	Free	Free
		— Other :		
8903.91.00	No	— — Sailboats, with or without auxiliary motor	Free	Free
8903.92.00	No	— — Motorboats, other than outboard motorboats	Free	Free
		— — — Other		
8903.99.10	No	— — — Canoe	Free	Free
8903.99.11	No	— — — Jet ski	Free	Free
8903.99.12	No	— — — Kayaks	Free	Free
8903.99.19	No	— — — Other	Free	Free
89.04				
8904.00.00	No	Tugs and pusher craft	Free	Free
89.05		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		
8905.10.00	No	— Dredgers	Free	Free
8905.20.00	No	— Floating or submersible drilling or production platforms	Free	Free
8905.90.00	No	— Other	Free	Free
89.06		Other vessels, including warships and lifeboats other than rowing		
8906.10.00	No	— Warships	Free	Free
8906.90.00	No	— Other	Free	Free
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		
8907.10.00	No	— Inflatable rafts	Free	Free

		— Other		
8907.90.10	No	--- Floating landing stages	Free	Free
8907.90.90	No	--- Other	Free	Free
89.08				
8908.00.00	No	Vessels and other floating structures for breaking up	Free	Free

* * *

SECTION XVIII

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

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

NOTES—

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 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 plastics (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
 - (h) Searchlights 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); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (i) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
 - (m) Capacity measures, which are to be classified according to their constituent material; or
 - (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
3. The provisions of Notes 3 and 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 be classified in heading 90.31.
 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 depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of lass not optically worked		
9001.10.00	kg	– Optical fibres, optical fibre bundles and cables	Free	Free
9001.20.00	. .	– Sheets and plates of polarising material	Free	Free
9001.30.00	. .	– Contact lenses	Free	Free
9001.40.00	. .	– Spectacle lenses of glass	Free	Free
9001.50.00	. .	– Spectacle lenses of other materials	Free	Free
9001.90.00	. .	– Other	Free	Free
90.02		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 :		
9002.11.00	. .	– – For cameras, projectors or photographic enlargers or reducers	Free	Free
9002.19.00	. .	– – Other	Free	Free
9002.20.00	. .	– Filters	Free	Free
9002.90.00	. .	– Other	Free	Free
90.03		Frames and mountings for spectacles, goggles or the like, and parts		
		– Frames and mountings :		
9003.11.00	No	– – Of plastics	Free	Free
9003.19.00	No	– – Of other materials	Free	Free

9003.90.00	No	– Parts	Free	Free
90.04		Spectacles, goggles and the like, corrective, protective or other		
9004.10.00	No	– Sunglasses	Free	Free
9004.90.00	No	– Other	Free	Free
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		
9005.10.00	. .	– Binoculars	Free	Free
9005.80.00	. .	– Other instruments	Free	Free
9005.90.00	. .	– Parts and accessories (including mountings)	Free	Free
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of 8539		
9006.30.00	No	– 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	Free	Free
9006.40.00	No	– Instant print cameras	Free	Free
		– Other cameras :		
9006.51.00	No	– – With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	Free	Free
9006.52.00	No	– – Other, for roll film of a width less than 35 mm	Free	Free
9006.53.00	No	– – Other, for roll film of a width of 35 mm	Free	Free
9006.59.00	No	– – Other	Free	Free
		– Photographic flashlight apparatus and flashbulbs :		
9006.61.00	No	– – Discharge lamp (“ electronic”) flashlight apparatus	Free	Free
9006.69.00	No	– – Other	Free	Free
		– Parts and accessories :		
9006.91.00	No	– – For cameras	Free	Free
9006.99.00	No	– – Other	Free	Free
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus		
9007.10.00	No	– Cameras	Free	Free
9007.20.00	No	– Projectors	Free	Free
		– Parts and accessories :		
9007.91.00	No	– – For cameras	Free	Free
9007.92.00	No	– – For projectors	Free	Free
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		
9008.50.00	No	– Projectors, enlargers and reducers	Free	Free
9008.90.00	No	– Parts and accessories	Free	Free
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens		
9010.10.00	. .	– Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	Free	Free
9010.50.00	. .	– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	Free	Free
9010.60.00	. .	– Projection screens	Free	Free
9010.90.00	. .	– Parts and accessories	Free	Free
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection		
9011.10.00	. .	– Stereoscopic microscopes	Free	Free
9011.20.00	. .	– Other microscopes, for photomicrography, cinephoto- micrography or microprojection	Free	Free
9011.80.00	. .	– Other microscopes	Free	Free
9011.90.00	. .	– Parts and accessories	Free	Free

90.12		Microscopes other than optical microscopes; diffraction apparatus		
9012.10.00	. .	— Microscopes other than optical microscopes; diffraction apparatus	Free	Free
9012.90.00	. .	— Parts and accessories	Free	Free
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		
9013.10.00	. .	— Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	Free	Free
		Liquid crystal devices not constituting articles, etc.-continued.		
9013.20.00	. .	— Lasers, other than laser diodes	Free	Free
9013.80.00	. .	— Other devices, appliances and instruments	Free	Free
9013.90.00	. .	— Parts and accessories	Free	Free
90.14		Direction finding compasses; other navigational instruments and appliances		
9014.10.00	. .	— Direction finding compasses	Free	Free
9014.20.00	. .	— Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	Free
9014.80.00	. .	— Other instruments and appliances	Free	Free
9014.90.00	. .	— Parts and accessories	Free	Free
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		
9015.10.00	. .	— Rangefinders	Free	Free
9015.20.00	. .	— Theodolites and tachymeters (tacheometers)	Free	Free
9015.30.00	. .	— Levels	Free	Free
9015.40.00	. .	— Photogrammetrical surveying instruments and appliances	Free	Free
9015.80.00	. .	— Other instruments and appliances	Free	Free
9015.90.00	. .	— Parts and accessories	Free	Free
90.16				
9016.00.00	. .	Balances of a sensitivity of 5 cg or better, with or without weights	Free	Free
90.17		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, icrometers, callipers), not specified or included elsewhere in this Chapter		
9017.10.00	. .	— Drafting tables and machines, whether or not automatic	Free	Free
9017.20.00	. .	— Other drawing, marking-out or mathematical calculating instruments	Free	Free
9017.30.00	. .	— Micrometers, callipers and gauges	Free	Free
9017.80.00	. .	— Other instruments	Free	Free
9017.90.00	. .	— Parts and accessories	Free	Free
90.18		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) :		
9018.11.00	. .	— — Electro-cardiographs	Free	Free
9018.12.00	. .	— — Ultrasonic scanning apparatus	Free	Free
9018.13.00	. .	— — Magnetic resonance imaging apparatus	Free	Free
9018.14.00	. .	— — Scintigraphic apparatus	Free	Free
9018.19.00	. .	— — Other	Free	Free
9018.20.00	. .	— Ultra-violet or infra-red ray apparatus	Free	Free
		— Syringes, needles, catheters, cannulae and the like :		
9018.31.00	. .	— — Syringes, with or without needles	Free	Free
9018.32.00	. .	— — Tubular metal needles and needles for sutures	Free	Free
9018.39.00	. .	— — Other	Free	Free
		— Other instruments and appliances, used in dental sciences :		
9018.41.00	. .	— — Dental drill engines, whether or not combined on a single base with other dental equipment	Free	Free

9018.49.00	. .	-- Other	Free	Free
9018.50.00	. .	- Other ophthalmic instruments and appliances	Free	Free
9018.90.00	. .	- Other instruments and appliances	Free	Free
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
9019.10.00	No	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	Free	Free
9019.20.00	No	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	Free
90.20				
9020.00.00	. .	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Free	Free
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability		
9021.10.00	. .	- Orthopaedic or fracture appliances	Free	Free
		- Artificial teeth and dental fittings :		
9021.21.00	No	-- Artificial teeth	Free	Free
9021.29.00	. .	-- Other	Free	Free
		- Other artificial parts of the body :		
9021.31.00	. .	-- Artificial joints	Free	Free
9021.39.00	. .	-- Other	Free	Free
9021.40.00	No	- Hearing aids, excluding parts and accessories	Free	Free
9021.50.00	. .	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	Free
9021.90.00	. .	- Other	Free	Free
90.22		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 :		
9022.12.00	. .	-- Computed tomography apparatus	Free	Free
9022.13.00	. .	-- Other, for dental uses	Free	Free
9022.14.00	. .	-- Other, for medical, surgical or veterinary uses	Free	Free
9022.19.00	. .	-- For other uses	Free	Free
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :		
9022.21.00	. .	-- For medical, surgical, dental or veterinary uses	Free	Free
9022.29.00	. .	-- For other uses	Free	Free
9022.30.00	No	- X-ray tubes	Free	Free
9022.90.00	No	- Other, including parts and accessories	Free	Free
90.23				
9023.00.00	. .	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Free	Free
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		
9024.10.00	. .	- Machines and appliances for testing metals	Free	Free
9024.80.00	. .	- Other machines and appliances	Free	Free
9024.90.00	. .	- Parts and accessories	Free	Free

90.25		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 :		
9025.11.00	. .	– Liquid-filled, for direct reading	Free	Free
		Hydrometers and similar floating instruments, etc.-continued.		
		– Thermometers and pyrometers, etc.-continued.		
9025.19.00	. .	– Other	Free	Free
9025.80		– Other instruments		
9025.80.10	. .	– Barometers, not combined with other instruments	Free	Free
9025.80.90	. .	– Other	Free	Free
9025.90.00	. .	– Parts and accessories	Free	Free
90.26		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 9014, 9015, 9028 or 9032		
9026.10.00	. .	– For measuring or checking the flow or level of liquids	Free	Free
9026.20.00	. .	– For measuring or checking pressure	Free	Free
9026.80.00	. .	– Other instruments or apparatus	Free	Free
9026.90.00	. .	– Parts and accessories	Free	Free
90.27		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		
9027.10.00	. .	– Gas or smoke analysis apparatus	Free	Free
9027.20.00	. .	– Chromatographs and electrophoresis instruments	Free	Free
9027.30.00	. .	– Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	Free
9027.50.00	. .	– Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	Free
9027.80.00	. .	– Other instruments and apparatus	Free	Free
9027.90.00	. .	– Microtomes; parts and accessories	Free	Free
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor		
9028.10.00	. .	– Gas meters	Free	Free
9028.20.00	. .	– Liquid meters	Free	Free
9028.30.00	. .	– Electricity meters	Free	Free
9028.90.00	. .	– Parts and accessories	Free	Free
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of 9014 or 9015; stroboscopes		
9029.10.00	No	– Revolution counters, production counters, taximeters, mileometers, pedometers and the like	Free	Free
9029.20.00	. .	– Speed indicators and tachometers; stroboscopes	Free	Free
9029.90.00	. .	– Parts and accessories	Free	Free
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations		
9030.10.00	. .	– Instruments and apparatus for measuring or detecting ionising radiations	Free	Free
9030.20.00	. .	– Oscilloscopes and oscillographs	Free	Free
		– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :		
9030.31.00	. .	– Multimeters without a recording device	Free	Free
9030.32.00	. .	– Multimeters with a recording device	Free	Free
9030.33.00	. .	– Other, without a recording device	Free	Free
9030.39.00	. .	– Other, with a recording device	Free	Free

9030.40.00	..	— Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	Free
Oscilloscopes, spectrum analysers, etc.—continued.				
— Other instruments and apparatus :				
9030.82.00	..	— For measuring or checking semiconductor wafers or devices	Free	Free
9030.84.00	..	— Other, with a recording device	Free	Free
9030.89.00	..	— Other	Free	Free
9030.90.00	..	— Parts and accessories	Free	Free
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors		
9031.10.00	..	— Machines for balancing mechanical parts	Free	Free
9031.20.00	..	— Test benches	Free	Free
— Other optical instruments and appliances :				
9031.41.00	..	— For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	Free
9031.49.00	..	— Other	Free	Free
9031.80.00	..	— Other instruments, appliances and machines	Free	Free
9031.90.00	..	— Parts and accessories	Free	Free
90.32		Automatic regulating or controlling instruments and apparatus		
9032.10.00	..	— Thermostats	Free	Free
9032.20.00	..	— Manostats	Free	Free
— Other instruments and apparatus :				
9032.81.00	..	— Hydraulic or pneumatic	Free	Free
9032.89.00	..	— Other	Free	Free
9032.90.00	..	— Parts and accessories	Free	Free
90.33				
9033.00.00	..	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Free	Free

* * *

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) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs 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) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a

display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
91.01		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 :		
9101.11.00	No	– – With mechanical display only	Free	Free
9101.19.00	No	– – Other	Free	Free
		– Other wrist-watches, whether or not incorporating a stop-watch facility :		
9101.21.00	No	– – With automatic winding	Free	Free
9101.29.00	No	– – Other	Free	Free
		– Other :		
9101.91.00	No	– – Electrically operated	Free	Free
9101.99.00	No	– – Other	Free	Free
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of 9101		
		– Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :		
9102.11.00	No	– – With mechanical display only	Free	Free
9102.12.00	No	– – With opto-electronic display only	Free	Free
9102.19.00	No	– – Other	Free	Free
		– Other wrist-watches, whether or not incorporating a stop-watch facility :		
9102.21.00	No	– – With automatic winding	Free	Free
9102.29.00	No	– – Other	Free	Free
		– Other :		
9102.91.00	No	– – Electrically operated	Free	Free
9102.99.00	No	– – Other	Free	Free
91.03		Clocks with watch movements, excluding clocks of 9104		
9103.10.00	No	– Electrically operated	Free	Free
9103.90.00	No	– Other	Free	Free
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Free	Free
91.05		Other clocks		
		– Alarm clocks :		
9105.11.00	No	– – Electrically operated	Free	Free
9105.19.00	No	– – Other	Free	Free
		– Wall clocks :		
9105.21.00	No	– – Electrically operated	Free	Free
9105.29.00	No	– – Other	Free	Free
		– Other :		
9105.91.00	No	– – Electrically operated	Free	Free
9105.99.00	No	– – Other	Free	Free
91.06		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)		
9106.10.00	. .	– Time-registers; time-recorders	Free	Free
9106.90.00	. .	– Other	Free	Free
91.07		Time switches with clock or watch movement or with synchronous motor	Free	Free
91.08		Watch movements, complete and assembled		
		– Electrically operated :		

9108.11.00	No	-- With mechanical display only or with a device to which a mechanical display can be incorporated	Free	Free
9108.12.00	No	-- With opto-electronic display only	Free	Free
9108.19.00	No	-- Other	Free	Free
9108.20.00	No	-- With automatic winding	Free	Free
9108.90.00	No	-- Other	Free	Free
91.09		Clock movements, complete and assembled		
9109.10.00	No	-- Electrically operated	Free	Free
9109.90.00	No	-- Other	Free	Free
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		
		-- Of watches :		
9110.11.00	..	-- Complete movements, unassembled or partly assembled (movement sets)	Free	Free
9110.12.00	..	-- Incomplete movements, assembled	Free	Free
9110.19.00	..	-- Rough movements	Free	Free
9110.90.00	..	-- Other	Free	Free
91.11		Watch cases and parts thereof		
9111.10.00	..	-- Cases of precious metal or of metal clad with precious metal	Free	Free
9111.20.00	..	-- Cases of base metal, whether or not gold-or silver-plated	Free	Free
9111.80.00	..	-- Other cases	Free	Free
9111.90.00	..	-- Parts	Free	Free
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof		
9112.20.00	..	-- Cases	Free	Free
9112.90.00	..	-- Parts	Free	Free
91.13		Watch straps, watch bands and watch bracelets, and parts thereof		
9113.10.00	..	-- Of precious metal or of metal clad with precious metal	Free	Free
9113.20.00	..	-- Of base metal, whether or not gold-or silver-plated	Free	Free
		-- Other		
9113.90.10	No	--- Of natural or cultured pearls, precious or semi-precious stones	Free	Free
9113.90.90	..	--- Other	Free	Free
91.14		Other clock or watch par		
9114.10.00	..	-- Springs, including hair-springs	Free	Free
9114.30.00	..	-- Dials	Free	Free
9114.40.00	..	-- Plates and bridges	Free	Free
9114.90.00	..	-- Other	Free	Free

* * *

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 monopods, bipods, tripods and similar articles (heading 96.20), 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 clearly 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.

* * *				
Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments		
9201.10.00	No	— Upright pianos	Free	Free
9201.20.00	No	— Grand pianos	Free	Free
9201.90.00	No	— Other	Free	Free
92.02		Other string musical instruments (for example, guitars, violins, harps)		
9202.10.00	No	— Played with a bow	Free	Free
9202.90.00	No	— Other	Free	Free
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs		
9205.10.00	..	— Brass-wind instruments	Free	Free
9205.90.00	..	— Other	Free	Free
92.06				
9206.00.00	..	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	Free	Free
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		
9207.10.00	No	— Keyboard instruments, other than accordions	Free	Free
9207.90.00	No	— Other	Free	Free
92.08		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		
9208.10.00	No	— Musical boxes	Free	Free
9208.90.00	No	— Other	Free	Free
92.09		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		
9209.30.00	..	— Musical instrument strings	Free	Free
		— Other :		
9209.91.00	..	— Parts and accessories for pianos	Free	Free
9209.92.00	..	— Parts and accessories for the musical instruments of heading 92.02	Free	Free
9209.94.00	..	— Parts and accessories for the musical instruments of heading 92.07	Free	Free
9209.99.00	..	— Other	Free	Free
* * *				

XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof.

NOTES—

1. This Chapter does not cover:

- Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- Armoured fighting vehicles (heading 87.10);
- 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);
- Bows, arrows, fencing foils or toys (Chapter 95); or

(f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
93.01		Military weapons, other than revolvers, pistols and the arms of 9307		
9301.10.00	..	— Artillery weapons (for example, guns, howitzers and mortars)	Free	Free
9301.20.00	..	— Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free	Free
9301.90.00	..	— Other	Free	Free
93.02				
9302.00.00	..	Revolvers and pistols, other than those of 9303 or 9304	Free	Free
93.03		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)		
9303.10.00	No	— Muzzle-loading firearms	Free	Free
9303.20.00	No	— Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	Free	Free
9303.30.00	No	— Other sporting, hunting or target-shooting rifles	Free	Free
9303.90.00	No	— Other	Free	Free
93.04		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of 9307		
9304.00.10	..	— Underwater spear guns	Free	Free
9304.00.90	..	— Other	Free	Free
93.05		Parts and accessories of articles of 9301 to 9304		
9305.10.00	..	— Of revolvers or pistols	Free	Free
9305.20.00	..	— Of shotguns or rifles of heading 93.03	Free	Free
		— Other :		
9305.91.00	..	— Of military weapons of heading 93.01	Free	Free
		— Other		
9305.99.10	..	— Parts of underwater spear guns	Free	Free
9305.99.90	..	— Other	Free	Free
93.06		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		
		— Shotgun cartridges and parts thereof; air gun pellets :		
9306.21.00	No	— Cartridges	Free	Free
9306.29.00	No	— Other	Free	Free
9306.30.00	No	— Other cartridges and parts thereof	Free	Free
9306.90.00	No	— Other	Free	Free
93.07				
9307.00.00	..	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Free	Free

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XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.

NOTES—

1. This Chapter does not cover:

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);
 - (l) Toy furniture or toy lamps or light fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or
 - (m) Monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
3. (A) In headings 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 or of any other material referred to in Chapter 68 or 69.
(B) Goods described in heading 94.04, 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 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
94.01		Seats (other than those of 9402), whether or not convertible into beds, and parts thereof		
9401.10.00	No	— Seats of a kind used for aircraft	Free	Free
9401.20.00	No	— Seats of a kind used for motor vehicles	Free	Free
9401.30.00	No	— Swivel seats with variable height adjustment	Free	Free
9401.40.00	No	— Seats other than garden seats or camping equipment, convertible into beds	Free	Free
		— Seats of cane, osier, bamboo or similar materials :		
9401.52.00	No	— Of bamboo	Free	Free
9401.53.00	No	— Of rattan	Free	Free
9401.59.00	No	— Other	Free	Free
		— Other seats, with wooden frames :		
9401.61.00	No	— Upholstered	Free	Free
9401.69.00	No	— Other	Free	Free
		— Other seats, with metal frames :		
9401.71.00	No	— Upholstered	Free	Free
9401.79.00	No	— Other	Free	Free
		Seats (other than those of 9402), etc.-continued.		
9401.80.00	.	— Other seats	Free	Free
9401.90.00	No	— Parts	Free	Free
94.02		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		
9402.10		— Dentists', barbers' or similar chairs and parts thereof		
9402.10.10	.	— — — Dentists' chairs	Free	Free

9402.10.20	. .	--- Barbers' chairs	Free	Free
9402.10.90	. .	--- Other	Free	Free
9402.90.00	. .	--- Other	Free	Free
94.03		Other furniture and parts thereof		
9403.10.00	. .	--- Metal furniture of a kind used in offices	Free	Free
9403.20.00	. .	--- Other metal furniture	Free	Free
9403.30.00	. .	--- Wooden furniture of a kind used in offices	Free	Free
9403.40.00	. .	--- Wooden furniture of a kind used in the kitchen	Free	Free
9403.50.00	. .	--- Wooden furniture of a kind used in the bedroom	Free	Free
9403.60.00	. .	--- Other wooden furniture	Free	Free
9403.70.00	. .	--- Furniture of plastics	Free	Free
		--- Furniture of other materials, including cane, osier, bamboo or similar materials :		
9403.82.00	. .	--- Of bamboo	Free	Free
9403.83.00	. .	--- Of rattan	Free	Free
9403.89.00	. .	--- Other	Free	Free
9403.90.00	. .	--- Parts	Free	Free
94.04		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		
9404.10.00	No	--- Mattress supports	Free	Free
		--- Mattresses :		
9404.21.00	No	--- Of cellular rubber or plastics, whether or not covered	Free	Free
9404.29.00	No	--- Of other materials	Free	Free
9404.30.00	No	--- Sleeping bags	Free	Free
9404.90.00	No	--- Other	Free	Free
94.05		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		
9405.10.00	. .	--- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	Free	Free
9405.20.00	. .	--- Electric table, desk, bedside or floor-standing lamps	Free	Free
9405.30.00	. .	--- Lighting sets of a kind used for Christmas trees	Free	Free
9405.40.00	. .	--- Other electric lamps and lighting fittings	Free	Free
9405.50.00	. .	--- Non-electrical lamps and lighting fittings	Free	Free
9405.60.00	. .	--- Illuminated signs, illuminated name-plates and the like	Free	Free
		--- Parts :		
9405.91.00	. .	--- Of glass	Free	Free
9405.92.00	. .	--- Of plastics	Free	Free
9405.99.00	. .	--- Other	Free	Free
94.06		Prefabricated buildings		
9406.10.00	. .	--- Of wood	Free	Free
9406.90.00	. .	--- Other	Free	Free

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Chapter 95

Toys, games and sports requisites; parts and accessories thereof.

NOTES—

1. This Chapter does not cover:
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (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) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 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 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (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 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05);
 - (u) Monopods, bipods, tripods and similar articles (heading 96.20);
 - (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
 5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

SUBHEADING NOTE—

1. Subheading 9504.50 covers:

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

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

* * *

95.03		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages, dolls, other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds			
9503.00					
9503.00.10	No	---	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	Free	Free
9503.00.20	. .	---	Dolls representing only human beings whether or not dressed	Free	Free
9503.00.30	. .	---	Parts and accessories for dolls representing only human beings including garments and accessories therefor, footwear and headgear	Free	Free

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9503.00.90	..	--- Other	Free	Free
95.04		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment		
9504.20.00	..	- Articles and accessories for billiards of all kinds	Free	Free
9504.30.00	..	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	Free	Free
9504.40.00	pk	- Playing cards	Free	Free
9504.50.00	..	- Video game consoles and machines, other than those of subheading	Free	Free
9504.90	..	- Other	Free	Free
9504.90.10	..	--- Pintables; tables constructed for games, including special tables for casino and parlour games; machines for various games	Free	Free
9504.90.20	..	--- Electronic games	Free	Free
9504.90.90	..	--- Other	Free	Free
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		
9505.10.00	..	- Articles for Christmas festivities	Free	Free
9505.90.00	..	- Other		
95.06		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 :		
9506.11.00	pr	-- Skis	Free	Free
9506.12.00	pr	-- Ski-fastenings (ski-bindings)	Free	Free
9506.19.00	pr	-- Other	Free	Free
		- Water-skis, surf-boards, sailboards and other water-sport equipment :		
9506.21.00	..	-- Sailboards	Free	Free
		--- Other		
9506.29.10	..	--- Scuba diving equipment	Free	Free
9506.29.90	..	--- Other	Free	Free
		- Golf clubs and other golf equipment :		
9506.31.00	..	-- Clubs, complete	Free	Free
9506.32.00	No	--- Balls	Free	Free
9506.39.00	..	--- Other	Free	Free
9506.40.00	No	- Articles and equipment for table-tennis	Free	Free
		- Tennis, badminton or similar rackets, whether or not strung :		
9506.51.00	No	-- Lawn- tennis rackets, whether or not strung	Free	Free
9506.59.00	..	-- Other	Free	Free
		- Balls, other than golf balls and table-tennis balls :		
9506.61.00	No	-- Lawn-tennis balls	Free	Free
9506.62.00	..	-- Inflatable	Free	Free
9506.69.00	..	-- Other	Free	Free
9506.70.00	pr	- Ice skates and roller skates, including skating boots with skates attached	Free	Free
		Articles and equipment for general physical exercise, etc. - continued		
		- Other		
9506.91.00	..	-- Articles and equipment for general physical exercise, gymnastics or athletics	Free	Free
		--- Other		
9506.99.10	No	--- Hockey sticks, cricket bats and the like	Free	Free
9506.99.20	..	--- Protective equipment for sports and games like fencing masks, breast plates, elbow and knee pads, shin guards and others	Free	Free

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9506.99.30	No	--- Swimming pools and spa baths	Free	Free
9506.99.40	No	--- Children's playground equipment	Free	Free
9506.99.90	.	--- Other	Free	Free
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of 9208 or 9705) and similar hunting or shooting requisites		
9507.10.00	.	- Fishing rods	Free	Free
9507.20.00	Hd	- Fish-hooks, whether or not snelled	Free	Free
9507.30.00	.	- Fishing reels	Free	Free
9507.90		- Other		
9507.90.10	.	--- Linefishing tackle, including fish landing nets	Free	Free
9507.90.90	.	--- Other	Free	Free
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres		
9508.10.00	No	- Travelling circuses and travelling menageries	Free	Free
9508.90		- Other		
9508.90.10	No	--- Circus animal	Free	Free
9508.90.90	.	--- Other	Free	Free

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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 96.02 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 96.03 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.

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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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)		
9601.10.00	. .	— Worked ivory and articles of ivory	Free	Free
9601.90		— Other		
9601.90		---- Worked shells, coral and articles thereof		
9601.90.11	g	----- Imitation pearls	Free	Free
9601.90.19	kg	----- Other	Free	Free
9601.90.90	. .	--- Other	Free	Free
96.02		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of 3503) and articles of unhardened gelatin		
9602.00				
9602.00.10	. .	--- Imitation flowers, foliage, fruit and sweets; busts, heads, figures, statuettes:	Free	Free
9602.00.20	g	--- Imitation pearls	Free	Free
9602.00.90	. .	--- Other	Free	Free
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand- operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		
9603.10.00	. .	— Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	Free	Free
		— 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 :	Free	Free
9603.21.00	No	— Tooth brushes, including dental-plate brushes	Free	Free
9603.29.00	No	--- Other	Free	Free
9603.30.00	No	— Artists' brushes, writing brushes and similar brushes for the application of cosmetics	Free	Free
9603.40.00	No	— Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	Free	Free
9603.50.00	No	— Other brushes constituting parts of machines, appliances or vehicles	Free	Free
9603.90.00	No	— Other	Free	Free
96.04				
9604.00.00	No	Hand sieves and hand riddles	Free	Free
96.05				
9605.00.00	. .	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Free	Free
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks		
9606.10.00	Hd	— Press-fasteners, snap-fasteners and press-studs and parts therefor	Free	Free

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– Buttons :				
9606.21.00	Hd	– Of plastics, not covered with textile material	Free	Free
9606.22.00	Hd	– Of base metal, not covered with textile material	Free	Free
– Other				
9606.29.10	Hd	– Of shells	Free	Free
9606.29.20	Hd	– Other	Free	Free
9606.30.00	Hd	– Button moulds and other parts of buttons; button blanks	Free	Free
96.07		Slide fasteners and parts thereof		
– Slide fasteners :				
9607.11.00	Hd	– Fitted with chain scoops of base metal	Free	Free
9607.19.00	Hd	– Other	Free	Free
9607.20.00	.	– Parts	Free	Free
96.08		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 9609		
9608.10.00	No	– Ball point pens	Free	Free
9608.20.00	No	– Felt tipped and other porous-tipped pens and markers	Free	Free
9608.30.00	No	– Fountain pens, stylograph pens and other pens	Free	Free
9608.40.00	No	– Propelling or sliding pencils	Free	Free
9608.50.00	No	– Sets of articles from two or more of the foregoing subheadings	Free	Free
9608.60.00	No	– Refills for ball point pens, comprising the ball point and ink reservoir	Free	Free
– Other :				
9608.91.00	No	– Pen nibs and nib points	Free	Free
9608.99.00	No	– Other	Free	Free
96.09		Pencils (other than pencils of 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		
9609.10.00	Hd	– Pencils and crayons, with leads encased in a rigid sheath	Free	Free
9609.20.00	Hd	– Pencil leads, black or coloured	Free	Free
9609.90.00	Hd	– Other	Free	Free
96.10		Slates and boards, with writing or drawing surfaces, whether or not framed	Free	Free
96.11		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	Free	Free
96.12		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		
9612.10.00	Hd	– Ribbons	Free	Free
9612.20.00	Hd	– Ink-pads	Free	Free
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		
9613.10.00	No	– Pocket lighters, gas fuelled, non-refillable	Free	Free
		– Pocket lighters, gas fuelled, refillable		
9613.20.10	No	– Lighters using liquid fuel (for example, each benzene or kerosene)	Free	Free
9613.20.20	No	– Other	Free	Free
9613.80.00	No	– Other lighters	Free	Free
9613.90.00	.	– Parts	Free	Free
96.14				

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9614.00.00	No	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Free	Free
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of 8516, and parts thereof		
		– Combs, hair-slides and the like :		
9615.11.00	Hd	– – Of hard rubber or plastics	Free	Free
9615.19.00	Hd	– – Other	Free	Free
9615.90.00	. .	– Other	Free	Free
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		
9616.10.00	. .	– Scent sprays and similar toilet sprays, and mounts and heads therefor	Free	Free
9616.20.00	Hd	– Powder-puffs and pads for the application of cosmetics or toilet preparations	Free	Free
96.17				
9617.00.00	No	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Free	Free
96.18				
9618.00.00	. .	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	Free	Free
96.19		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of any material		
9619.00				
9619.00.10	kg	– Tampons	Free	Free
9619.00.20	kg	– Sanitary pads	Free	Free
9619.00.90	kg	– Other	Free	Free
96.20				
9620.00.00	No	Monopods, bipods, tripods and similar articles	Free	Free

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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 (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, 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 Tariff.
 (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

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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.

* * *

Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of 4906 and other than handpainted or hand-decorated manufactured articles; collages and similar decorative plaques		
9701.10.00	..	– Paintings, drawings and pastels	Free	Free
9701.90.00	..	– Other	Free	Free
97.02				
9702.00.00	..	Original engravings, prints and lithographs	Free	Free
97.03				
9703.00.00	..	Original sculptures and statuary, in any material	Free	Free
97.04				
9704.00.00	..	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	Free	Free
97.05				
9705.00.00	..	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	Free
97.06				
9706.00.00	..	Antiques of an age exceeding one hundred years	Free	Free

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Chapter 98

Miscellaneous Cook Islands Provisions

COOK ISLANDS NOTES:

1. The expression 'Part II' is in reference to the Part II Concessions, which is found in the second part of this document. Refer to the Part II Concessions for further explanatory notes.
2. Headings 98.02 and Tariff item 9804.20.30 does not cover:
 - a. Motor vehicles of headings 87.02 to 87.10, including motor cycles of 87.11
 - b. Alcoholic beverages of headings 2203 to 2208 without approval to import.
 - c. Tobacco and tobacco products of chapter 24.
 - d. Aircraft of Chapter 88.
 - e. Ships and small ships of Chapter 89.
 - f. Any merchandise, goods intended for sale, or for a gift or exchange. This will be classified under the appropriate tariff items of Chapters 1 to 97.

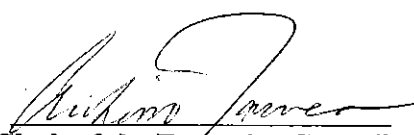
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* * *				
Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
98.01		Goods subject to diplomatic privileges/immunities:		
9801.10.00	. .	– Personal and household effects of officials in the services of overseas governments accredited diplomatic representatives	Free	Free
9801.20.00	. .	– Goods imported by or on behalf of any overseas government for its use in the Cook Islands whether in an office established by that overseas government or in any approved aid project.	Free	Free
98.02		Household or other effects (excluding aircraft, ships, small ships and motor vehicles (including motorcycles), alcoholic beverages, tobacco products or any goods subject to excise duty specified under the Act) that are not intended for any other person, or for gift, sale, or exchange.		
9802.10.00	. .	– Household and other effects imported by Non Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live for three years or more (as defined in concession reference number 85.01 in Part II).	Free	Free
9802.20.00	. .	– Household and other effects imported by a Cook Islander who has lived overseas for three years or more prior to their arrival in the Cook Islands and has arrived to take up work or live for three years or more (as defined in concession reference number 85.02 in Part II).	Free	Free
9802.30.00	. .	– Personal and household effects imported by any other persons (not fitting the descriptions of reference 85 of Part II) who has personally owned and used prior to his or her date of departure to the Cook Islands.	Free	Free
98.03		Books, publications, periodicals and magazines of any value.		
9803.10		– Passports		
9803.10.10	No.	– New	Free	Free
9803.10.20	No.	– Used	Free	Free
9803.20		– Other printed matter		
9803.20.10	. .	– Personal documentation	Free	Free
9803.20.20	. .	– Business printed matter	Free	Free
98.04		Dead body and personal effect of the deceased		
9804.10.00	No.	– Dead Body	Free	Free
9804.20		– Headstones		
9804.20.10	No.	– Complete and ready for unveiling	Free	Free
9804.20.20	No.	– Incomplete headstone	Free	Free
9804.20.30	kg	– Personal effects (excluding merchandise, motor vehicles (including motorcycles) alcoholic beverages and tobacco products) of persons resident in Cook Islands who have died abroad.	Free	Free
98.05		Approved Projects		
9805.10.00	. .	– Goods required under agreements of technical assistance entered into by the Government of Cook Islands or any approved project.	Free	Free
9805.20.00	. .	– Goods imported or on behalf of the United Nation; Pacific Forum Secretariat or South Pacific Commission for approved projects in the Cook Islands	Free	Free
9805.30.00	. .	– Goods imported for use in any approved aid project in the Cook Islands	Free	Free
		Approved Projects, etc. –continued.		
9805.40.00	. .	– Goods imported by a non-profit body as donation for use in any project in the Cook Islands	Free	Free
9805.50.00	. .	– Goods imported by any organisation for use in public projects in the Cook Islands, being projects designed primarily for the benefit of a particular island, vaka or village community	Free	Free
98.06		Goods imported by a Church		

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9806.10.00	..	- Chattels, equipment alter wine, alter bread, alter bread and altar wines imported for administering the Sacrament Building materials, plumbing goods, electrical goods furniture and accessories for the purpose of building, renovating, school building, church meeting house and church accommodation (as defined in the explanatory notes in Part II).	Free	Free
9806.20.00	..	- Building materials, plumbing goods, electrical goods, furniture and accessories imported by a Church for the purpose of building or renovating a church, school building, church meeting house or church accommodation (as defined in the explanatory notes in Part II).	Free	Free
9806.30.00	..	- by any religious organisation, for its own use or for a specific church activity or project in the Cook Islands (except motor vehicles and motor cycles); or		
98.07		Relief Goods		
9807.10.00	..	- Donated goods (except electronic entertainment goods television stereo, ships, aircraft motor cycles and motor vehicle), imported within one year from the date of a natural disaster sent to an approved organization from overseas for the relief of victims.	Free	Free
98.08		Goods imported on behalf of the Red Cross		
9808.10.00	..	- Goods (except electronic entertainment goods television stereo, ships, aircraft, motor cycles and motor vehicle, office goods, stationery and other supplies for use in head office) imported by or for the Cook Islands Red Cross Being donated from any person or organization overseas for the relief of victims of natural disaster including goods for outer islands required for emergency standby	Free	Free
98.09		Goods imported by or on behalf of the University; Goods imported by any		
9809.10.00	..	- Goods imported by or on behalf of the University of the South Pacific for use in its Centre in Rarotonga	Free	Free
9809.20.00	..	- Goods imported by any school for educational purposes in the Cook Islands	Free	Free
98.10		Commodities not specified according to kind		
9810.10.00	..	- Goods imported by or on behalf of any person or organisation being uniforms or sporting equipment to be donated to any sporting group in the Cook Islands	Free	Free
9810.20.00	..	- Goods imported by or on behalf of any person requiring lifesaving medical supplies.	Free	Free
9810.30.00	..	- heirlooms;	Free	Free
9810.40.00	..	- trophies, prizes, medals and the like awarded to individuals and donated by persons resident abroad;	Free	Free

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Clerk of the Executive Council

This order is administered by the Revenue Management Division of the Ministry of Finance and Economic Management.

This order was made on the 30th day of May 2018.