

**GENERAL INDEX**

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## **INTRODUCTION**

This is a combined Tariff /Statistical Nomenclature based on the 2002 Version of the Harmonized System. It comprises the following:-

1. **First Schedule Tariff**  
Import Tariff at Basic rates, which begins with the **GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM.**
  
2. **Second Schedule Tariff**
  - A. Import Tariff at conditionally reduced rates or free of Customs duty.
  - B. Imports conditionally exempted from all duties and taxes.
  
3. **Special Customs Tariff Rates** applicable to goods produced in and imported from COMESA member countries.
  
4. **The Excise Tax Schedule** is appended here for expediency only, and in the event of any conflict between this schedule and the Tax Law, the latter apply.
  
5. In the event of any conflict between the Duty and Tax rates in this book and those issued by the Ministry of Finance & Economic Development, the latter apply.
  
6. In the event of any conflict between this "combined Tariff/Statistical Nomenclature" and; "the Harmonized System Nomenclature Handbook and the Explanatory Notes published by the World Customs Organization", the latter apply.

- On the basis of the recommendation of the Customs Cooperation Council on the use of standard units of quantity to facilitate the collection, comparison and analysis of international statistics based on the Harmonized System, we have included the standard units of quantity expressed as follows;

Weight

- Kilogram → Kg
- Carat → carat

Length

- Meters → m

Area

- Square meters → m<sup>2</sup>

Volume

- Cubic meters → m<sup>3</sup>
- Liters → l

Electrical Power

- 1000 kilowatt hours → 1000kwh

Number ( Units )

- pieces/items → u
- pairs → 2u
- dozens → 12u
- thousands of  
pieces/items → 1000u
- packs → (u (jeu/pack))

## ABBREVIATIONS AND SYMBOLS

AC	Alternating current
ASTM	American Society for Testing Materials
Bq	Becquerel
°C	Degree (s) Celsius
cc	Cubic centimetre(s)
cg	Centigram(s)
cm	Centimetre(s)
cm <sup>2</sup>	Square centimetre(s)
cm <sup>3</sup>	Cubic centimetre(s)
cN	Centiewoton(s)
DC	Direct current
g	Gram(s)
Hz	Hertz
IR	Infra-red
kcal	Kilocalorie(s)
kg	Kilogram(s)
kgf	Kilogramforce
kN	Kilonewton(s)
kPa	Kilopascal(s)
kV	Kilovolts(s)
kVA	Kilovolt(s) – ampere(s)
kvar	Kilovolt(s) – ampere(s) – reactive
kW	Kilowatt(s)
l	Litre(s)
m	Meter(s)
m <sup>-</sup>	Meta-
m <sup>2</sup>	Square metre(s)
uCi	Microcurie
mm	Millimeter(s)
mN	Millinewton(s)
Mpa	Megapascal(s)
N	Newton(s)
No.	Number
o <sup>.</sup>	Ortho-
p <sup>.</sup>	Para-
t	Tonne(s)
UV	Ultra-violet
V	Volt(s)
vol	Volume
W	Watt(s)
%	Percent
X <sup>o</sup>	X degree(s)

### Examples

1500g/m <sup>2</sup>	Means one thousand five hundred grams per square metre
15°C	Means fifteen degrees Celsius



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## **Chapters**

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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.

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**(ከገጽ 3-372)**

**FIRST SCHEDULE TARIFF**

**(Pages 3-372)**

**GENERAL RULES FOR THE INTERPRETATION  
OF THE HARMONIZED SYSTEM**

Classification of goods in the Tariff shall be governed by the following Principles:

1. The Titles of Sections, Chapters and sub-chapters are provided for ease of reference only: for legal purposes, classification shall be determined according to the terms of the headings and any relative section of Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.  
  
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of rule 2( b ) or for any other reason, goods are, *Prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 ( a ) , shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3( a ) or 3( b ), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.



5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the article for which they are normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character.
  - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheadings Notes and *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.
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**SECTION I**

**LIVE ANIMALS; ANIMAL PRODUCTS**

**Notes.**

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

**Chapter I**

**Live animals**

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
01.01			Live horses, asses, mules, and hinnies.		
	0101.10	0101.1000	- Pure-bred breeding animals	u	5%
	0101.90	0101.9000	- Other	u	5%

**Section I**  
**Chapter I**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>01.02</b>			<b>Live bovine animals.</b>		
	0102.10	0102.1000	- Pure-bred breeding animals	u	5%
	0102.90	0102.9000	- Other	u	5%
<b>01.03</b>			<b>Live swine.</b>		
	0103.10	0103.1000	- Pure-bred breeding animals	u	5%
			- Other:		
	0103.91	0103.9100	- - Weighing less than 50 kg	u	5%
	0103.92	0103.9200	- - Weighing 50 kg or more	u	5%
<b>01.04</b>			<b>Live sheep and goats.</b>		
	0104.10	0104.1000	- Sheep	u	5%
	0104.20	0104.2000	- Goats	u	5%
<b>01.05</b>			<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>		
			- Weighing not more than 185 g :		
	0105.11	0105.1100	-- Fowls of the species <i>Gallus domesticus</i>	u	5%
	0105.12	0105.1200	-- Turkeys	u	5%
	0105.19	0105.1900	-- Other	u	5%
			- Other :		
	0105.92	0105.9200	-- Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000g	u	5%
	0105.93	0105.9300	-- Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000g	u	5%
	0105.99	0105.9900	-- Other	u	5%

**Section I**  
**Chapter I**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>01.06</b>			<b>Other Live animals.</b>		
			- Mammals :		
	0106.11	0106.1100	- - Primates	u	5%
	0106.12	0106.1200	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	u	5%
	0106.19	0106.1900	- - Other	u	5%
	0106.20	0106.2000	- Reptiles (including snakes and turtles)	u	5%
			- Birds:		
	0106.31	0106.3100	- - Birds of prey	u	5%
	0106.32	0106.3200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	5%
	0106.39	0106.3900	- - Other	u	5%
	0106.90	0106.9000	- Other	u	5%

**Chapter 2**

**Meat and edible meat offal**

**Note.**

1. This Chapter does not cover:

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>02.01</b>			<b>Meat of Bovine animals, fresh or chilled.</b>		
	0201.10	0201.1000	- Carcasses and half-carcasses	kg	10%
	0201.20	0201.2000	- Other cuts with bone in	kg	10%
	0201.30	0201.3000	- Boneless	kg	10%
<b>02.02</b>			<b>Meat of bovine animals, frozen.</b>		
	0202.10	0202.1000	- Carcasses and half-carcasses	kg	10%
	0202.20	0202.2000	- Other cuts with bone in	kg	10%
	0202.30	0202.3000	- Boneless	kg	10%
<b>02.03</b>			<b>Meat of swine, fresh, chilled or frozen.</b>		
			- Fresh or chilled:		
	0203.11	0203.1100	- - Carcasses and half-carcasses	kg	10%
	0203.12	0203.1200	- - Hams, shoulders and cuts thereof, with bone in	kg	10%
	0203.19	0203.1900	- - Other	kg	10%

**Section I**  
**Chapter 2**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Frozen:		
	0203.21	0203.2100	- - Carcasses and half-carcasses	kg	10%
	0203.22	0203.2200	- - Hams, shoulders and cuts thereof, with bone in	kg	10%
	0203.29	0203.2900	- - Other.	kg	10%
<b>02.04</b>			<b>Meat of sheep or goats, fresh, chilled or frozen.</b>		
	0204.10	0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	10%
			- Other meat of sheep, fresh or chilled:		
	0204.21	0204.2100	- - Carcasses and half-carcasses	kg	10%
	0204.22	0204.2200	- - Other cuts with bone in	kg	10%
	0204.23	0204.2300	- - Boneless	kg	10%
	0204.30	0204.3000	- Carcasses and half-carcasses of lamb, frozen	kg	10%
			- Other meat of sheep, frozen:		
	0204.41	0204.4100	- - Carcasses and half-carcasses	kg	10%
	0204.42	0204.4200	- - Other cuts with bone in	kg	10%
	0204.43	0204.4300	- - Boneless	kg	10%
	0204.50	0204.5000	- Meat of goats	kg	10%

**Section I  
Chapter 2**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
02.05	0205.00	0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	10%
02.06			<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>		
	0206.10	0206.1000	- Of bovine animals, fresh or chilled	kg	10%
			- Of bovine animals, frozen:		
	0206.21	0206.2100	-- Tongues	kg	10%
	0206.22	0206.2200	-- Livers	kg	10%
	0206.29	0206.2900	-- Other	kg	10%
	0206.30	0206.3000	- Of swine, fresh or chilled	kg	10%
			- Of swine, frozen:		
	0206.41	0206.4100	- - Livers	kg	10%
	0206.49	0206.4900	- - Other	kg	10%
	0206.80	0206.8000	- Other, fresh or chilled	kg	10%
	0206.90	0206.9000	- Other, frozen	kg	10%
02.07			<b>Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen.</b>		
			- Of fowls of the species <i>Gallus domesticus</i> :		
	0207.11	0207.1100	-- Not cut in pieces, fresh or chilled	kg	10%
	0207.12	0207.1200	-- Not cut in pieces, frozen	kg	10%
	0207.13	0207.1300	-- Cuts and offal, fresh or chilled	kg	10%
	0207.14	0207.1400	-- Cuts and offal, frozen	kg	10%

**Section I**  
**Chapter 2**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Of turkeys :		
	0207.24	0207.2400	-- Not cut in pieces, fresh or chilled	Kg	10%
	0207.25	0207.2500	-- Not cut in pieces, frozen	kg	10%
	0207.26	0207.2600	-- Cuts and offal, fresh or chilled	kg	10%
	0207.27	0207.2700	-- Cuts and offal, frozen	kg	10%
			- Of ducks, geese or guinea fowls :		
	0207.32	0207.3200	-- Not cut in pieces, fresh or chilled	kg	10%
	0207.33	0207.3300	-- Not cut in pieces, frozen	kg	10%
	0207.34	0207.3400	-- Fatty livers, fresh or chilled	kg	10%
	0207.35	0207.3500	-- Other, fresh or chilled	kg	10%
	0207.36	0207.3600	-- Other, frozen	kg	10%
<b>02.08</b>			<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>		
	0208.10	0208.1000	- Of rabbits or hares	kg	10%
	0208.20	0208.2000	- Frogs' legs	kg	10%
	0208.30	0208.3000	- Of primates	kg	10%
	0208.40	0208.4000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	10%
	0208.50	0208.5000	- Of reptiles (including snakes and turtles)	kg	10%
	0208.90	0208.9000	- Other	kg	10%
<b>02.09</b>	0209.00	0209.0000	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	kg	10%
<b>02.10</b>			<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>		
			- Meat of swine:		
	0210.11	0210.1100	-- Hams, shoulders and cuts thereof, with bone in	kg	10%



**Section I**  
**Chapter 2**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0210.12	0210.1200	- - Bellies ( Streaky ) and cuts thereof	kg	10%
	0210.19	0210.1900	- - Other	kg	10%
	0210.20	0210.2000	- Meat of bovine animals	kg	10%
			- Other, including edible flours and meals of meat and meat offal:		
	0210.91	0210.9100	- - Of primates	kg	10%
	0210.92	0210.9200	- - Of whales, dolphins and porpoises (mammals of the order Cetacea ); of manatees and dugongs (mammals of the order Sirenia)	kg	10%
	0210.93	0210.9300	- - Of reptiles (including snakes and turtles)	kg	10%
	0210.99	0210.9900	- - Other	kg	10%

**Chapter 3**

**Fish and crustaceans, molluscs and other aquatic  
Invertebrates**

**Notes.**

1. This Chapter does not cover:

( a ) Mammals of heading 01.06;

( b ) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

( c ) Fish ( including livers and roes thereof ) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition ( Chapter 5 ); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption ( heading 23.01 ); or

( d ) Caviar or caviar substitutes prepared from fish eggs ( heading 16.04 ).

2. In this Chapter the term " pellets " means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(5)
03.01			Live fish.		
	0301.10	0301.1000	- Ornamental Fish	kg	10%
			- Other live fish:		
	0301.91	0301.9100	-- 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> )	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0301.92	0301.9200	- - Eels ( <i>Anguilla</i> spp. )	kg	10%
	0301.93	0301.9300	- - Carp	kg	10%
	0301.99	0301.9900	- - Other	kg	10%
<b>03.02</b>			<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>		
			- Salmonidae, excluding livers and roes:		
	0302.11	0302.1100	-- 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> )	kg	10%
	0302.12	0302.1200	-- 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> ) & Danube salmon ( <i>Hucho hucho</i> )	kg	10%
	0302.19	0302.1900	- - Other	kg	10%

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A Heading No	H.S Code	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)				
			- Flat fish ( Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
	0302.21	0302.2100	- - Halibut ( Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis )	kg	10%
	0302.22	0302.2200	- - Plaice ( Pleuronectes platessa )	kg	10%
	0302.23	0302.2300	- - Sole ( Solea spp. )	kg	10%
	0302.29	0302.2900	- - Other	kg	10%
			- Tunas ( of the genus Thunnus ), skipjack or stripe-bellied bonito ( Euthynnus ( Katsuwonus ) pelamis ), excluding livers and roes:		
	0302.31	0302.3100	- - Albacore or longfinned tunas ( Thunnus alalunga )	kg	10%
	0302.32	0302.3200	- - Yellowfin tunas ( Thunnus albacares )	kg	10%
	0302.33	0302.3300	- - Skipjack or stripe-bellied bonito	kg	10%
	0302.34	0302.3400	- - Bigeye tunas (Thunnus obesus)	kg	10%
	0302.35	0302.3500	- - Bluefin tunas (Thunnus obesus)	kg	10%
	0302.36	0302.3600	- - Southern bluefin tunas (Thunnus maccoyii)	kg	10%
	0302.39	0302.3900	- - Other	kg	10%
	0302.40	0302.4000	- Herrings ( Clupea harengus, clupea pallasii ), excluding livers and roes	kg	10%
	0302.50	0302.5000	- Cod ( Gadus morhua, Gadus ogac, Gadus macrocephalus ), excluding livers and roes	kg	10%
			- Other fish, excluding livers and roes:		
	0302.61	0302.6100	- - Sardines (Sardina pilchardus, Sardinops spp. ), sardinella ( Sardinella spp.), brisling or sprats ( Sprattus sprattus )	kg	10%

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**Chapter 3**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0302.62	0302.6200	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	10%
	0302.63	0302.6300	- - Coalfish ( <i>Pollachius virens</i> )	kg	10%
	0302.64	0302.6400	- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>scomber japonicus</i> )	kg	10%
	0302.65	0302.6500	- - Dogfish and other sharks	kg	10%
	0302.66	0302.6600	- - Eels ( <i>Anguilla</i> spp. )	kg	10%
	0302.69	0302.6900	- - Other	kg	10%
	0302.70	0302.7000	- Livers and roes	kg	10%
<b>03.03</b>			<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>		
			- Pacific Salmon <i>Oncorhynchus nerka</i> , <i>oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:	kg	10%
	0303.11	0303.1100	- - Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg	10%
	0303.19	0303.1900	- - Other - Other salmonidae, excluding livers and roes:	kg	10%
	0303.21	0303.2100	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	10%
	0303.22	0303.2200	- - Atlantic salmon ( <i>Salmo salar</i> )and Danube salmon ( <i>Hucho hucho</i> )	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0303.29	0303.2900	- - Other  - Flat fish ( Pleuronectidae, Bothidae, Cynoglossidae Soleidae, Scophthalmidae and Citharidae ), excluding livers and roes:	kg	10%
	0303.31	0303.3100	- - Halibut ( Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis )	kg	10%
	0303.32	0303.3200	- - Plaice ( Pleuronectes platessa )	kg	10%
	0303.33	0303.3300	- - Sole ( Solea spp. )	kg	10%
	0303.39	0303.3900	- - Other  - Tunas ( of the genus Thunnus ), skipjack or stripe-bellied bonito ( Euthynnus ( Katsuwonus) pelamis ), excluding livers and roes:	kg	10%
	0303.41	0303.4100	- - Albacore or longfinned tunas ( Thunnus alalunga )	kg	10%
	0303.42	0303.4200	- - Yellowfin tunas ( Thunnus albacares )	kg	10%
	0303.43	0303.4300	- - Skipjack or stripe-bellied bonito	kg	10%
	0303.44	0303.4400	- - Bigeye tunas ( Thunnus obesus )	kg	10%
	0303.45	0303.4500	- - Bluefin tunas ( Thunnus thynnus )	kg	10%
	0303.46	0303.4600	- - Southern bluefin tunas ( Thunnus maccoyii )	kg	10%
	0303.49	0303.4900	- - Other	kg	10%
	0303.50	0303.5000	- Herrings ( Clupea harengus, Clupea Pallasii ), excluding livers and roes.	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0303.60	0303.6000	- Cod ( Gadus morhua, Gadus ogac, Gadus macrocephalus ), excluding livers and roes	kg	10%
			- Other fish, excluding livers and roes:		
	0303.71	0303.7100	- - Sardines ( Sardina pilchardus, Sardinops spp. ), sardinella sardinella spp.), brisling or sprats ( Sprattus sprattus )	kg	10%
	0303.72	0303.7200	- - Haddock ( Melanogrammus aeglefinus )	kg	10%
	0303.73	0303.7300	- - Coalfish ( Pollachius virens )	kg	10%
	0303.74	0303.7400	- - Mackerel ( Scomber scombrus, Scomber australasicus, Scomber japonicus )	kg	10%
	0303.75	0303.7500	- - Dogfish and other sharks	kg	10%
	0303.76	0303.7600	- - Eels ( Anguilla spp. )	kg	10%
	0303.77	0303.7700	- - Sea bass ( Dicentrarchus labrax, Dicentrarchus punctatus )	kg	10%
	0303.78	0303.7800	- - Hake ( Merluccius spp., rophycis spp. )	kg	10%
	0303.79	0303.7900	- - Other	kg	10%
	0303.80	0303.8000	- Livers and roes	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>03.04</b>			<b>Fish fillets and other fish meat ( whether or not minced ), fresh, chilled or frozen.</b>		
	0304.10	0304.1000	- Fresh or chilled	kg	10%
	0304.20	0304.2000	- Frozen fillets	kg	10%
	0304.90	0304.9000	- Other	kg	10%
<b>03.05</b>			<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.</b>		
	0305.10	0305.1000	- flours, meals and pellets of fish, fit for human consumption	kg	10%
	0305.20	0305.2000	- Livers and roes of fish, dried, smoked, salted or in brine	kg	10%
	0305.30	0305.3000	- Fish fillets, dried, salted or in brine, but not smoked	kg	10%
			- Smoked fish, including fillets:		
	0305.41	0305.4100	- - Pacific Salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salman (Hucho hucho)	kg	10%
	0305.42	0305.4200	- - Herrings ( Clupea Harengus, Clupea pallasii )	kg	10%
	0305.49	0305.4900	- - Other	kg	10%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Dried fish, whether or not salted but not smoked:		
	0305.51	0305.5100	- - Cod ( Gadus morhua, Gadus ogac, Gadus macrocephalus )	kg	10%
	0305.59	0305.5900	- - Other	kg	10%
			- Fish, salted but not dried or smoked and fish in brine:		
	0305.61	0305.6100	- - Herrings ( Clupea harengus, Clupea pallasii )	kg	10%
	0305.62	0305.6200	- - Cod ( Gadus morhua, Gadus ogac, Gadus macrocephalus )	kg	10%
	0305.63	0305.6300	- - Anchovies ( Engraulis spp. )	kg	10%
	0305.69	0305.6900	- - Other	kg	10%

**03.06**

**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.**

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**Chapter 3**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Frozen:		
	0306.11	0306.1100	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	kg	10%
	0306.12	0306.1200	- - Lobsters ( Homarus spp. )	kg	10%
	0306.13	0306.1300	- - Shrimps and prawns	kg	10%
	0306.14	0306.1400	- - Crabs	kg	10%
	0306.19	0306.1900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	10%
			- Not frozen:		
	0306.21	0306.2100	- - Rock lobster and other sea crawfish ( Palinurus spp., Panulirus spp., Jasus spp.)	kg	10%
	0306.22	0306.2200	- - Lobsters ( Homarus spp. )	kg	10%
	0306.23	0306.2300	- - Shrimps and prawns	kg	10%
	0306.24	0306.2400	- - Crabs	kg	10%
	0306.29	0306.2900	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
03.07			<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted of in brine; flours, meals and pellets or aquatic invertebrates other than crustaceans, fit for human consumption.</b>		
	0307.10	0307.1000	- Oysters	kg	10%
			- Scallops, including queen Scallops, of the genera Pecten, Chlamys or Placopecten:		
	0307.21	0307.2100	- - Live, fresh or chilled	kg	10%
	0307.29	0307.2900	- - Other	kg	10%
			- Mussels ( Mytilus spp., Perna spp. ):		
	0307.31	0307.3100	- - Live, fresh or chilled	kg	10%
	0307.39	0307.3900	- - Other	kg	10%
			- Cuttle fish ( Sepia officinalis, Rossia macrosoma, Sepiola spp. )and squid ( Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):		
	0307.41	0307.4100	- - Live, fresh or chilled	kg	10%
	0307.49	0307.4900	- - Other	kg	10%
			- Octopus ( Octopus spp. ):		
	0307.51	0307.5100	- - Live, fresh or chilled	kg	10%
	0307.59	0307.5900	- - Other	kg	10%
	0307.60	0307.6000	- Snails, other than sea snails	kg	10%
			- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption;		
	0307.91	0307.9100	- - Live, fresh or chilled	kg	10%
	0307.99	0307.9900	- - Other	kg	10%

Chapter 4

**Dairy produce; birds' eggs; natural honey;  
edible products of animal origin,  
not elsewhere specified or included**

**Notes.**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05 :
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat 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 milk fat as the only fat in the product, with a milk fat 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 milk fat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) a milk fat content, by weight of the dry matter, of 5% or more;
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%, and
  - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
  - (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter ( heading 17.02 ); or
  - (b) Albumins ( including concentrates of two or more whey proteins, containing by weight more than 50% whey proteins, calculated on the dry matter ) ( heading 35.02 ) or globulins ( heading 35.04 ).

**Subheading Notes.**

1. For the purposes of sub-heading 0404.10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituent 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).

**Section I**  
**Chapter 4**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>04.01</b>			<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>		
	0401.10	0401.1000	- Of a fat content, by weight, not exceeding 1%	kg	30%
	0401.20	0401.2000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	kg	30%
	0401.30	0401.3000	- Of a fat content, by weight, exceeding 6%	kg	30%
<b>04.02</b>			<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>		
	0402.10	0402.1000	- In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	kg	20%
			- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
	0402.21	0402.2100	- - Not containing added sugar or other sweetening matter	kg	20%
	0402.29	0402.2900	- - Other	kg	20%
			- Other:		
	0402.91	0402.9100	- - Not containing added sugar or other sweetening matter	kg	20%
	0402.99	0402.9900	- - Other	kg	20%
<b>04.03</b>			<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>		

**Section I**  
**Chapter 4**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0403.10	0403.1000	- Yogurt	kg	30%
	0403.90	0403.9000	- Other	kg	30%
<b>04.04</b>			<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar other sweetening matter, not elsewhere specified or included.</b>		
	0404.10	0404.1000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	30%
	0404.90	0404.9000	- Other	kg	30%
<b>04.05</b>			<b>Butter and other fats and oils derived from milk; dairy spreads.</b>		
	0405.10	0405.1000	- Butter	kg	30%
	0405.20	0405.2000	- Dairy spreads	kg	30%
	0405.90	0405.9000	- Other	kg	30%
<b>04.06</b>			<b>Cheese and curd.</b>		
	0406.10	0406.1000	- Fresh ( unripened or uncured ) cheese, including whey cheese, and curd	kg	30%
	0406.20	0406.2000	- Grated or powdered cheese, of all kinds	kg	30%
	0406.30	0406.3000	- Processed cheese, not grated or powdered	kg	30%
	0406.40	0406.4000	- Blue-veined cheese	kg	30%
	0406.90	0406.9000	- Other cheese	kg	30%
<b>04.07</b>	0407.00	0407.0000	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>	kg	30%

**Section I**  
**Chapter 4**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>04.08</b>			<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>		
			- Egg yolks:		
	0408.11	0408.1100	- - Dried	kg	30%
	0408.19	0408.1900	- - Other	kg	30%
			- Other:		
	0408.91	0408.9100	- - Dried	kg	30%
	0408.99	0408.9900	- - Other	kg	30%
<b>04.09</b>	0409.00	0409.0000	<b>Natural honey.</b>	kg	30%
<b>04.10</b>	0410.00	0410.0000	<b>Edible products of animal origin, not elsewhere specified or included.</b>	kg	30%

**Chapter 5**

**Products of animal origin,  
not elsewhere specified or included**

**Notes.**

1. This Chapter does not cover:

- (a) Edible products ( other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried );
- (b) Hides or skins ( including foreskins ) 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 Tariff, the expression " horsehair " means hair of the manes or tails of equine or bovine animals.



**Section I**  
**Chapter 5**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
05.01	0501.00	0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	10%
05.02			<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>		
	0502.10	0502.1000	- Pigs', hogs' or boars, bristles and hair and waste thereof	kg	10%
	0502.90	0502.9000	- Other	kg	10%
05.03	0503.00	0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	kg	10%
05.04	0504.00	0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled frozen, salted, in brine, dried or smoked.	kg	10%
05.05			<b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers ( whether or not with trimmed edges ) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.</b>		
	0505.10	0505.1000	- Feathers of a kind used for stuffing; down	kg	10%
	0505.90	0505.9000	- Other	kg	10%

**Section I**  
**Chapter 5**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>05.06</b>			<b>Bones and horn-cores, unworked defatted, simply prepared ( but not cut to shape ), treated with acid or degelatinised; powder and waste of these products.</b>		
	0506.10	0506.1000	- Ossein and bones treated with acid	kg	10%
	0506.90	0506.9000	- Other	kg	10%
<b>05.07</b>			<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</b>		
	0507.10		- Ivory; ivory powder and waste:		
		0507.1010	- - - Ivory of elephant tusks	kg	30%
		0507.1090	- - - Other	kg	30%
	0507.90	0507.9000	- Other	kg	30%
<b>05.08</b>	0508.00	0508.0000	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans of echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</b>	kg	30%
<b>05.09</b>	0509.00	0509.0000	Natural sponges of animal origin	kg	10%

**Section I**  
**Chapter 5**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
05.10	0510.00		Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried, glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.		
		0510.0010	- - - Of a kind used in the preparation of pharmaceutical products	kg	5%
		0510.0090	- - - Other	kg	30%
05.11			<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>		
	0511.10	0511.1000	- Bovine semen	kg	5%
			- Other:		
	0511.91	0511.9100	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	kg	10%
	0511.99		- - Other:		
		0511.9910	- - - Silkworm eggs	kg	5%
		0511.9990	- - - Other	kg	10%

**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**

Notes.

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

However, these headings do not include collages or similar decorative plaques of heading 97.01

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
06.01			<b>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.</b>		
	0601:10	0601.1000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	5%
	0601.20	0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	u	5%

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**Chapter 6**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>06.02</b>			<b>Other live plants ( including their roots ), cuttings and slips; mushroom spawn.</b>		
	0602.10	0602.1000	- Unrooted cuttings and slips	u	5%
	0602.20	0602.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	5%
	0602.30	0602.3000	- Rhododendrons an azaleas, grafted or not	u	5%
	0603.40	0603.4000	- Roses, grafted or not	u	5%
	0602.90	0602.9000	- Other	kg	5%
<b>06.03</b>			<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>		
	0603.10	0603.1000	- Fresh	kg	30%
	0603.90	0603.9000	- Other	kg	30%
<b>06.04</b>			<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>		
	0604.10	0604.1000	- Mosses and lichens	kg	30%
			- Other:		
	0604.91	0604.9100	- - Fresh	kg	30%
	0604.99	0604.9900	- - Other	kg	30%

**Chapter 7**

**Edible vegetables and certain roots and tubers**

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
07.01			<b>Potatoes, fresh or chilled.</b>		
	0701.10	0701.1000	- Seed	kg	5%
	0701.90	0701.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
07.02	0702.00	0702.0000	Tomatoes, fresh or chilled.	kg	10%
07.03			<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>		
	0703.10	0703.1000	- Onions and shallots	kg	10%
	0703.20	0703.2000	- Garlic	kg	10%
	0703.90	0703.9000	- Leeks and other alliaceous vegetables	kg	10%
07.04			<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>		
	0704.10	0704.1000	- Cauliflowers and headed broccoli	kg	10%
	0704.20	0704.2000	- Brussels sprouts	kg	10%
	0704.90	0704.9000	- Other	kg	10%
07.05			<b>Lettuce (<i>lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>		
			- Lettuce:		
	0705.11	0705.1100	- - Cabbage lettuce ( head lettuce )	kg	10%
	0705.19	0705.1900	- - Other	kg	10%
			- Chicory:		
	0705.21	0705.2100	- - Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	kg	10%
	0705.29	0705.2900	- - Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>07.06</b>			<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>		
	0706.10	0706.1000	- Carrots and turnips	kg	10%
	0706.90	0706.9000	- Other	kg	10%
<b>07.07</b>	0707.00	0707.0000	<b>Cucumbers and gherkins, fresh or chilled</b>	kg	10%
<b>07.08</b>			<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>		
	0708.10	0708.1000	- Peas ( <i>Pisum Sativum</i> )	kg	10%
	0708.20	0708.2000	- Beans ( <i>Vigna spp., Phaseolus spp.</i> )	kg	10%
	0708.90	0708.9000	- Other leguminous vegetables	kg	10%
<b>07.09</b>			<b>Other vegetables, fresh or chilled</b>		
	0709.10	0709.1000	- Globe artichokes	kg	10%
	0709.20	0709.2000	- Asparagus	kg	10%
	0709.30	0709.3000	- Aubergines (egg-plants)	kg	10%
	0709.40	0709.4000	- Celery other than celeriac	kg	10%
			- Mushrooms and truffles:		
	0709.51	0709.5100	- - Mushrooms of the genus <i>Agaricus</i>	kg	10%
	0709.52	0709.5200	- - Truffles	kg	10%
	0709.59	0709.5900	- - Other	kg	10%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0709.60	0709.6000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	10%
	0709.70	0709.7000	- Spinach, New Zealand spinach and orache spinach ( garden spinach )	kg	10%
	0709.90	0709.9000	- Other	kg	10%
<b>07.10</b>			<b>Vegetables ( uncooked or cooked by steaming or boiling in water ), frozen.</b>		
	0710.10	0710.1000	- Potatoes	kg	10%
			- Leguminous vegetables, shelled or unshelled:		
	0710.21	0710.2100	- - Peas ( <i>Pisum sativum</i> )	kg	10%
	0710.22	0710.2200	- - Beans ( <i>vigna spp., Phaseolus spp.</i> )	kg	10%
	0710.29	0710.2900	- - Other	kg	10%
	0710.30	0710.3000	- Spinach, New Zealand spinach and orache spinach ( garden spinach )	kg	10%
	0710.40	0710.4000	- Sweet corn	kg	10%
	0710.80	0710.8000	- Other vegetables	kg	10%
	0710.90	0710.9000	- Mixtures of vegetables	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
07.11			<b>Vegetables provisionally preserved ( for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions ), but unsuitable in that state for immediate consumption</b>		
	0711.20	0711.2000	- Olives	kg	10%
	0711.30	0711.3000	- Capers	kg	10%
	0711.40	0711.4000	- Cucumbers and gherkins	kg	10%
			- Mushrooms and truffles :		
	0711.51	0711.5100	- - Mushrooms of the genus <i>Agaricus</i>	kg	10%
	0711.59	0711.5900	- - Other	kg	10%
	0711.90	0711.9000	- Other vegetables; mixtures of vegetables	kg	10%
07.12			<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>		
	0712.20	0712.2000	- Onions	kg	10%
			- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:		10%
	0712.31	0712.3100	- - Mushrooms of the genus <i>Agaricus</i>	kg	10%
	0712.32	0712.3200	- - Wood ears ( <i>Auricularia spp.</i> )	kg	10%
	0712.33	0712.3300	- - Jelly fungi ( <i>Tremella spp.</i> )	kg	10%
	0712.39	0712.3900	- - Other	kg	10%
	0712.90	0712.9000	- Other vegetables; mixtures of vegetables	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
07.13			<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>		
	0713.10	0713.1000	- Peas ( <i>Pisum sativum</i> )	kg	10%
	0713.20	0713.2000	- Chickpeas (garbanzos)	kg	10%
			- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
	0713.31	0713.3100	- - Beans of the species <i>vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg	10%
	0713.32	0713.3200	- - Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	kg	10%
	0713.33	0713.3300	- - Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	kg	10%
	0713.39	0713.3900	- - Other	kg	10%
	0713.40	0713.4000	- Lentils	kg	10%
	0713.50	0713.5000	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	kg	10%
	0713.90	0713.9000	- Other	kg	10%
07.14			<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>		
	0714.10	0714.1000	- Manioc (cassava)	kg	10%
	0714.20	0714.2000	- Sweet potatoes	kg	10%
	0714.90	0714.9000	- Other	kg	10%

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
08.01			Coconuts brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
			- Coconuts:		
	0801.11	0801.1100	-- Desiccated	kg	10%
	0801.19	0801.1900	-- Other	kg	10%
			- Brazil nuts:		
	0801.21	0801.2100	-- In shell	kg	10%
	0801.22	0801.2200	-- Shelled	kg	10%
			- Cashew nuts:		
	0801.31	0801.3100	-- In shell	kg	10%
	0801.32	0801.3200	-- Shelled	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>08.02</b>			<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>		
			- Almonds:		
	0802.11	0802.1100	- - In shell	kg	10%
	0802.12	0802.1200	- - Shelled	kg	10%
			- Hazelnuts or filberts ( <i>Corylus spp.</i> ):		
	0802.21	0802.2100	- - In shell	kg	10%
	0802.22	0802.2200	- - Shelled	kg	10%
			- Walnuts:		
	0802.31	0802.3100	- - In shell	kg	10%
	0802.32	0802.3200	- - Shelled	kg	10%
	0802.40	0802.4000	- Chestnuts ( <i>Castanea spp.</i> )	kg	10%
	0802.50	0802.5000	- Pistachios	kg	10%
	0802.90	0802.9000	- Other	kg	10%
<b>08.03</b>	0803.00	0803.0000	<b>Bananas, including plantains, fresh or dried.</b>	kg	10%
<b>08.04</b>			<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>		
	0804.10	0804.1000	- Dates	kg	10%
	0804.20	0804.2000	- Figs	kg	10%
	0804.30	0804.3000	- Pineapples	kg	10%
	0804.40	0804.4000	- Avocados	kg	10%
	0804.50	0804.5000	- Guavas, mangoes and mangosteens	kg	10%
<b>08.05</b>			<b>Citrus fruit, fresh or dried.</b>		
	0805.10	0805.1000	- Oranges	kg	10%
	0805.20	0805.2000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg	10%
	0805.40	0805.4000	- Grapefruit	kg	10%
	0805.50	0805.5000	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	kg	10%
	0805.90	0805.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>08.06</b>			<b>Grapes, fresh or dried.</b>		
	0806.10	0806.1000	- Fresh	kg	10%
	0806.20	0806.2000	- Dried	kg	10%
<b>08.07</b>			<b>Melons ( including watermelons ) and papaws ( papayas ), fresh.</b>		
			- Melons ( including watermelons ):		
	0807.11	0807.1100	- - Watermelons	kg	10%
	0807.19	0807.1900	- - Other	kg	10%
	0807.20	0807.2000	- Papaws ( Papayas )	kg	10%
<b>08.08</b>			<b>Apples, pears and quinces, fresh.</b>		
	0808.10	0808.1000	- Apples	kg	10%
	0808.20	0808.2000	- Pears and quinces	kg	10%
<b>08.09</b>			<b>Apricots, cherries, peaches (including nectarines ), plums and sloes, fresh.</b>		
	0809.10	0809.1000	- Apricots	kg	10%
	0809.20	0809.2000	- Cherries	kg	10%
	0809.30	0809.3000	- Peaches, including nectarines	kg	10%
	0809.40	0809.4000	- Plums and sloes	kg	10%
<b>08.10</b>			<b>Other fruit, fresh.</b>		
	0810.10	0810.1000	- Strawberries	kg	10%
	0810.20	0810.2000	- Raspberries, blackberries, mulberries and loganberries	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	0810.30	0810.3000	- Black, white or red currants and gooseberries	kg	10%
	0810.40	0810.4000	- Cranberries, bilberries and other fruits of the genus <i>vaccinium</i>	kg	10%
	0810.50	0810.5000	- Kiwifruit	kg	10%
	0810.60	0810.6000	- Durians	kg	10%
	0810.90	0810.9000	- Other	kg	10%
<b>08.11</b>			<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>		
	0811.10	0811.1000	- Strawberries	kg	10%
	0811.20	0811.2000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	10%
	0811.90	0811.9000	- Other	kg	10%
<b>08.12</b>			<b>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.</b>		
	0812.10	0812.1000	- Cherries	kg	10%
	0812.90	0812.9000	- Other	kg	10%
<b>08.13</b>			<b>Fruit, dried, other than that of heading 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter</b>		
	0813.10	0813.1000	- Apricots	kg	10%
	0813.20	0813.2000	- Prunes	kg	10%
	0813.30	0813.3000	- Apples	kg	10%
	0813.40	0813.4000	- Other fruit	kg	10%
	0813.50	0813.5000	- Mixtures of nuts or dried fruits of this Chapter	kg	10%
<b>08.14</b>	0814.00	0814.0000	<b>Peel of citrus fruit or melons ( including watermelons ), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	kg	10%

**Chapter 9**

**Coffee, tea, mate and spices**

**Notes.**

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

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

The addition of other substances to the products of headings 09.04 to 09.10 / or to the mixtures referred to in paragraph (a) or (b) above / shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.05.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
09.01			<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>		
			- Coffee, not roasted:		
	0901.11	0901.1100	- - Not decaffeinated	kg	30%
	0901.12	0901.1200	- - Decaffeinated	kg	30%
			- Coffee, roasted:		
	0901.21	0901.2100	- - Not decaffeinated	kg	30%
	0901.22	0901.2200	- - Decaffeinated	kg	30%
	0901.90	0901.9000	- Other	kg	30%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>09.02</b>			<b>Tea, whether or not flavoured.</b>		
	0902.10	0902.1000	- Green tea ( not fermented ) in immediate packings of a content not exceeding 3 kg	kg	35%
	0902.20	0902.2000	- Other green tea ( not fermented )	kg	35%
	0902.30	0902.3000	- Black tea ( fermented ) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.	kg	35%
	0902.40	0902.4000	- Other black tea ( fermented ) and other partly fermented tea	kg	35%
<b>09.03</b>	0903.00	0903.0000	<b>Mate.</b>	kg	35%
<b>09.04</b>			<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>		
			- Pepper:		
	0904.11	0904.1100	- - Neither crushed nor ground	kg	20%
	0904.12	0904.1200	- - Crushed or ground	kg	20%
	0904.20	0904.2000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	kg	30%
<b>09.05</b>	0905.00	0905.0000	<b>Vanilla.</b>	kg	30%
<b>09.06</b>			<b>Cinnamon and cinnamon-tree flowers.</b>		
	0906.10	0906.1000	- Neither crushed nor ground	kg	30%
	0906.20	0906.2000	- Crushed or ground	kg	30%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
09.07	0907.00	0907.0000	<b>Cloves ( whole fruit, cloves and stems ).</b>	kg	30%
09.08			<b>Nutmeg, mace and cardamoms.</b>		
	0908.10	0908.1000	- Nutmeg	kg	30%
	0908.20	0908.2000	- Mace	kg	30%
	0908.30	0908.3000	- Cardamoms	kg	30%
09.09			<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>		
	0909.10	0909.1000	- Seeds of anise or badian	kg	30%
	0909.20	0909.2000	- Seeds of coriander	kg	30%
	0909.30	0909.3000	- Seeds of cumin	kg	30%
	0909.40	0909.4000	- Seeds of caraway	kg	30%
	0909.50	0909.5000	- Seeds of fennel; juniper berries	kg	30%
09.10			<b>Ginger, saffron, turmeric ( curcuma ), thyme, bay leaves, curry and other spices.</b>		
	0910.10	0910.1000	- Ginger	kg	30%
	0910.20	0910.2000	- Saffron	kg	30%
	0910.30	0910.3000	- Turmeric ( curcuma )	kg	30%
	0910.40	0910.4000	- Thyme; bay leaves	kg	30%
	0910.50	0910.5000	- Curry	kg	30%
			- Other spices:		
	0910.91	0910.9100	- - Mixtures referred to in Note 1 ( b ) to this Chapter	kg	30%
	0910.99	0910.9900	- - Other	kg	30%

**Section II**  
**Chapter 10**

**Chapter 10**

**Cereals**

**Notes.**

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

**Subheading Note.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>10.01</b>			<b>Wheat and meslin.</b>		
	1001.10	1001.1000	- Durum wheat	kg	5%
	1001.90	1001.9000	- Other	kg	5%
<b>10.02</b>	1002.00	1002.0000	<b>Rye.</b>	kg	5%
<b>10.03</b>	1003.00	1003.0000	<b>Barley.</b>	kg	5%
<b>10.04</b>	1004.00	1004.0000	<b>Oats.</b>	kg	5%
<b>10.05</b>			<b>Maize ( corn ).</b>		
	1005.10	1005.1000	- Seed	kg	5%
	1005.90	1005.9000	- Other	kg	5%
<b>10.06</b>			<b>Rice.</b>		
	1006.10	1006.1000	- Rice in the husk ( paddy or rough )	kg	5%
	1006.20	1006.2000	- Husked ( brown ) rice	kg	5%
	1006.30	1006.3000	- Semi-milled or wholly milled rice, whether or not polished or glazed	kg	5%
	1006.40	1006.4000	- Broken rice	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
10.07	1007.00	1007.0000	<b>Grain Sorghum.</b>	kg	5%
<b>10.08</b>			<b>Buckwheat, millet and canary seed; other cereals.</b>		
	1008.10	1008.1000	- Buckwheat	kg	5%
	1008.20	1008.2000	- Millet	kg	5%
	1008.30	1008.3000	- Canary seed	kg	5%
	1008.90	1008.9000	- Other cereals	kg	5%

**Chapter 11**

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

**Notes.**

1. This Chapter does not cover;

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

2.

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

- ( a ) a starch content ( determined by the modified Ewers polarimetric method ) exceeding that indicated in Column ( 2 ); and
- ( b ) an ash content ( after deduction of any added minerals ) not exceeding that indicated in Column ( 3 ).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 11.04.

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

Otherwise, they fall in heading 11.03 or 11.04.

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**Chapter 11**

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:

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
11.01	1101.00	1101.0000	Wheat or meslin flour.	kg	10%
11.02			Cereal flours other than of wheat or meslin		
	1102.10	1102.1000	- Rye flour	kg	10%
	1102.20	1102.2000	- Maize (corn) flour	kg	10%
	1102.30	1102.3000	- Rice flour	kg	10%
	1102.90	1102.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
11.03			<b>Cereal groats, meal and pellets.</b>		
			- Groats and meal:		
	1103.11	1103.1100	- - Of Wheat	kg	30%
	1103.13	1103.1300	- - Of maize ( corn )	kg	30%
	1103.19	1103.1900	- - Of other cereals	kg	30%
	1103.20	1103.2000	- Pellets	kg	30%
11.04			<b>Cereal grains otherwise worked ( for example, hulled, rolled, flaked, pearled, sliced or kibbled ), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>		
			- Rolled or flaked grains:		
	1104.12	1104.1200	- - Of oats	kg	30%
	1104.19	1104.1900	- - Of other cereals	kg	30%
			- Other worked grains ( for example, hulled, pearled, sliced or kibbled ):		
	1104.22	1104.2200	- - Of oats	kg	30%
	1104.23	1104.2300	- - Of maize ( corn )	kg	30%
	1104.29	1104.2900	- - Of other cereals	kg	30%
	1104.30	1104.3000	- Germ of cereals, whole, rolled, flaked or ground	kg	30%
11.05			<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>		
	1105.10	1105.1000	- Flour, meal and powder	kg	30%
	1105.20	1105.2000	- Flakes, granules and pellets	kg	30%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
11.06			<b>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.</b>		
	1106.10	1106.1000	- Of the dried leguminous vegetables of heading 07.13	kg	30%
	1106.20	1106.2000	- Of sago or of roots or tubers of heading 07.14	kg	30%
	1106.30	1106.3000	- Of the products of Chapter 8.	kg	30%
11.07			<b>Malt, whether or not roasted.</b>		
	1107.10	1107.1000	- Not roasted	kg	10%
	1107.20	1107.2000	- Roasted	kg	10%
11.08			<b>Starches; inulin.</b>		
			- Starches:		
	1108.11	1108.1100	- - Wheat starch	kg	30%
	1108.12	1108.1200	- - Maize ( corn ) starch	kg	30%
	1108.13	1108.1300	- - Potato starch	kg	30%
	1108.14	1108.1400	- - Manioc ( cassava ) starch	kg	30%
	1108.19	1108.1900	- - Other starches	kg	30%
	1108.20	1108.2000	- Inulin	kg	30%
11.09	1109.00	1109.0000	<b>Wheat gluten, whether or not dried.</b>	kg	30%



Chapter 12

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

Notes.

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, 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).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially defatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
  - (b) Spices or other products of Chapter 9;
  - (c) Cereals (Chapter 10); or
  - (d) Products of heading 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
  - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
  - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
    - (a) Dead single-cell micro-organisms of heading 21.02;
    - (b) Cultures of micro-organisms of heading 30.02; or
    - (c) Fertilisers of heading 31.01 or 31.05.

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**Subheading Note.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
12.01	1201.00	1201.0000	Soya beans, whether or not broken.	kg	5%
12.02			<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>		
	1202.10	1202.1000	- In shell	kg	5%
	1202.20	1202.2000	- Shelled, whether or not broken	kg	5%
12.03	1203.00	1203.0000	Copra.	kg	5%
12.04	1204.00	1204.0000	Linseed, whether or not broken.	kg	5%
12.05			<b>Rape or colza seeds, whether or not broken.</b>		
	1205.10	1205.1000	- Low erucic acid rape or colza seeds	kg	5%
	1205.90	1205.9000	- Other	kg	5%
12.06	1206.00	1206.0000	Sunflower seeds, whether or not broken.	kg	5%
12.07			<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>		
	1207.10	1207.1000	- Palm nuts and kernels	kg	5%
	1207.20	1207.2000	- Cotton seeds	kg	5%
	1207.30	1207.3000	- Castor oil seeds	kg	5%
	1207.40	1207.4000	- Sesamum seeds	kg	5%
	1207.50	1207.5000	- Mustard seeds	kg	5%
	1207.60	1207.6000	- Safflower seeds	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other:		
	1207.91	1207.9100	- - Poppy seeds	kg	5%
	1207.99	1207.9900	- - Other	kg	5%
<b>12.08</b>			<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>		
	1208.10	1208.1000	- Of soya beans	kg	30%
	1208.90	1208.9000	- Other	kg	30%
<b>12.09</b>			<b>Seeds, fruit and spores, of a kind used for sowing.</b>		
	1209.10	1209.1000	- Sugar beet seed	kg	5%
			- Seeds of forage plants:		
	1209.21	1209.2100	- - Lucern ( alfalfa ) seed	kg	5%
	1209.22	1209.2200	- - Clover ( <i>Trifolium spp.</i> ) seed	kg	5%
	1209.23	1209.2300	- - Fescue seed	kg	5%
	1209.24	1209.2400	- - Kentucky blue grass ( <i>Poa pratensis L.</i> )	kg	5%
	1209.25	1209.2500	- - Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	kg	5%
	1209.26	1209.2600	- - Timothy grass seed	kg	5%
	1209.29	1209.2900	- - Other	kg	5%
	1209.30	1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	kg	5%
			- Other :		
	1209.91	1209.9100	- - Vegetable seeds	kg	5%
	1209.99	1209.9900	- - Other	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>12.10</b>			<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>		
	1210.10	1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	10%
	1210.20	1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	10%
<b>12.11</b>			<b>Plants and parts of plants ( including seeds and fruits ), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.</b>		
	1211.10	1211.1000	- Licorice roots	kg	10%
	1211.20	1211.2000	- Ginseng roots	kg	10%
	1211.30	1211.3000	- Coca leaf	kg	10%
	1211.40	1211.4000	- Poppy straw	kg	10%
	1211.90	1211.9000	- Other	kg	10%
<b>12.12</b>			<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products ( including unroasted chicory roots of the variety cichorium intybus sativum ) of a kind used primarily for human consumption, not elsewhere specified or included.</b>		
	1212.10	1212.1000	- Locust beans, including locust bean seeds	kg	20%
	1212.20	1212.2000	- Seaweeds and other algae	kg	20%
	1212.30	1212.3000	- Apricot, peach (including nectarine) or plum stones and kernels	kg	20%
			- Other:		
	1212.91	1212.9100	- - Sugar beet	kg	5%
	1212.99	1212.9900	- - Other	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
12.13	1213.00	1213.0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kg	10%
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 & poilets.		
	1214.10	1214.1000	- Lucerne (alfalfa) meal and pellets	kg	10%
	1214.90	1214.9000	- Other	kg	10%

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

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**Chapter 13**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
13.01			<b>Lac; natural gums, resins, gum-resins and oleoresins ( for example, balsams ).</b>		
	1301.10	1301.1000	- Lac	kg	20%
	1301.20	1301.2000	- Gum Arabic	kg	30%
	1301.90	1301.9000	- Other	kg	30%
<del>13.02</del>			<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>		
			- Vegetable saps and extracts:		
	1302.11	1302.1100	- - Opium	kg	Prohibited
	1302.12	1302.1200	- - Of liquorice	kg	30%
	1302.13	1302.1300	- - Of hops	kg	30%
	1302.14	1302.1400	- - Of pyrethrum or of the roots of plants containing rotenone	kg	30%
	1302.19	1302.1900	- - Other	kg	30%
	1302.20	1302.2000	- Pectic substances, pectinates and pectates	kg	30%
			- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
	1302.31	1302.3100	- - Agar-agar	kg	30%
	1302.32	1302.3200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	30%
	1302.39	1302.3900	- - Other	kg	30%

**Chapter 14**

**Vegetable plaiting materials; vegetable  
products not elsewhere specified  
or included**

**Notes.**

1. This Chapter does not cover the following products which are to be classified in ' Section XI: vegetable materials or fibers 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 chip wood ( heading 44.04 ).
3. Heading 14.02 does not apply to wood wool ( heading 44.05 ).
4. Heading 14.03 does not apply to prepared knots or tufts for broom or brush making ( heading 96.03 ).

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>14.01</b>			<b>Vegetable materials of a kind used primarily for plaiting ( for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark ).</b>		
	1401.10	1401.1000	- Bamboos	kg	10%
	1401.20	1401.2000	- Rattans	kg	10%
	1401.90	1401.9000	- Other	kg	10%
<b>14.02</b>	1402.00	1402.0000	<b>Vegetable materials of a kind used primarily as stuffing or as padding ( for example ,kapok, vegetable hair and eel-grass ), whether or not put up as a layer with or without supporting material.</b>	kg	10%
<b>14.03</b>	1403.00	1403.0000	<b>Vegetable materials of a kind used primarily in brooms or in brushes ( for example, broom-corn, piassava, couch-grass and istle ), whether or not in hanks or bundles.</b>	kg	10%
<b>14.04</b>			<b>Vegetable products not elsewhere specified or included.</b>		
	1404.10	1404.1000	- Raw vegetable materials of a kind used primarily in dyeing or tanning	kg	5%
	1404.20	1404.2000	- Cotton linters	kg	10%
	1404.90	1404.9000	- Other	kg	10%



**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.

**Section III  
Chapter 15**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
15.01	1501.00	1501.0000	Pig fat ( including lard ) and poultry fat, other than that of heading 02.09 or 15.03.	kg	20%
15.02	1502.00	1502.0000	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	kg	20%
15.03	1503.00	1503.0000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	kg	20%
15.04			Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		
	1504.10	1504.1000	- Fish-liver oils and their fractions	kg	20%
	1504.20	1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	kg	20%
	1504.30	1504.3000	- Fats and oils and their fractions, of marine mammals	kg	20%
15.05	1505.00	1505.0000	Wool grease and fatty substances derived therefrom ( including lanolin ).	kg	20%
15.06	1506.00	1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	20%

**Section II**  
**Chapter 15**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
15.07			<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>		
	1507.10	1507.1000	- Crude oil, whether or not degummed	kg	20%
	1507.90		- Other:		
		1507.9010	--- Edible	kg	30%
		1507.9090	--- Other	kg	20%
15.08			<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified</b>		
	1508.10	1508.1000	- Crude oil	kg	20%
	1508.90		- Other:		
		1508.9010	--- Edible	kg	30%
		1508.9090	--- Other	kg	20%
15.09			<b>Olive oil and its fractions, whether or not refined, but not chemically modified</b>		
	1509.10		- Virgin:		
		1509.1010	--- Edible	Kg	30%
		1509.1090	--- Other	kg	30%
	1509.90		- Other:		
		1509.9010	--- Edible	kg	30%
		1509.9090	--- Other	kg	20%
15.10	1510.00		<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09</b>		
		1510.0010	--- Edible	kg	30%
		1510.0090	--- Other	kg	20%

**Section III**  
**Chapter 15**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>15.11</b>			<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>		
	1511.10	1511.1000	- Crude oil	kg	20%
	1511.90		- Other:		
		1511.9010	--- Edible	kg	30%
		1511.9090	--- Other	kg	20%
<b>15.12</b>			<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
			- Sunflower-seed or safflower oil and fractions thereof:		
	1512.11	1512.1100	-- Crude oil	kg	20%
	1512.19		-- Other:		
		1512.1910	--- Edible	kg	30%
		1512.1990	--- Other	kg	20%
			- Cotton-seed oil and its fractions:		
	1512.21	1512.2100	-- Crude oil, whether or not gossypol has been removed	kg	20%
	1512.29		-- Other:		
		1512.2910	--- Edible	kg	30%
		1512.2990	--- Other	kg	20%
<b>15.13</b>			<b>Coconut ( copra ), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
			- Coconut ( copra ) oil and its fractions:		
	1513.11	1513.1100	-- Crude oil	kg	20%
	1513.19		-- Other:		
		1513.1910	--- Edible	kg	30%
		1513.1990	--- Other	kg	20%

**Section III**  
**Chapter 15**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Palm Kernel or babassu oil and fractions thereof:		
	1513.21	1513.2100	- - Crude oil	kg	20%
	1513.29		- - Other;		
		1513.2910	- - - Edible	kg	30%
		1513.2990	- - - Other	kg	20%
<b>15.14</b>			<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
			- Low erucic acid rape or colza oil and its fractions:		
	1514.11	1514.1100	- - Crude oil	kg	20%
	1514.19		- - Other:		
		1514.1910	- - - Edible	kg	30%
		1514.1990	- - - Other	kg	20%
			- Other :		
	1514.91	1514.9100	- - Crude oil	kg	20%
	1514.99		- - Other :		
		1514.9910	- - - Edible	kg	30%
		1514.9990	- - - Other	kg	20%
<b>15.15</b>			<b>Other fixed vegetable fats and oils ( including jojoba oil ) and their fractions, whether or not refined, but not chemically modified.</b>		
			- Linseed oil and its fractions:		
	1515.11	1515.1100	- - Crude oil	kg	20%
	1515.19		- - Other		
		1515.1910	- - - Edible	kg	30%
		1515.1990	- - - Other	kg	20%

**Section III**  
**Chapter 15**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Maize ( corn ) oil and its fractions		
	1515.21	1515.2100	- - Crude oil	kg	20%
	1515.29		- - Other;		
		1515.2910	- - - Edible	kg	30%
		1515.2990	- - - Other	kg	20%
	1515.30	1515.3000	- Castor oil and its fractions	kg	20%
	1515.40	1515.4000	- Tung oil and its fractions	kg	20%
	1515.50		- Sesame oil and its fractions:		
		1515.5010	- - - Edible	kg	30%
		1515.5090	- - - Other	kg	20%
	1515.90		- Other:		
		1515.9010	- - - Edible	kg	30%
		1515.9090	- - - Other	kg	20%
<b>15.16</b>			<b>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.</b>		
	1516.10		- Animal fats and oils and their fractions:		
		1516.1010	- - - Edible	kg	30%
		1516.1090	- - - Other	kg	20%
	1516.20		- Vegetable fats and oils and their fractions:		
		1516.2010	- - - Edible	kg	30%
		1516.2090	- - - Other	kg	20%

**Section III**  
**Chapter 15**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
15.17			<b>Margarine; edible mixtures or pre-parations of animal or vegetable fats or oil or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>		
	1517.10	1517.1000	- Margarine, excluding liquid margarine	kg	30%
	1517.90	1517.9000	- Other	kg	30%
15.18	1518.00	1518.0000	<b>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.</b>	kg	10%
15.20	1520.00	1520.0000	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	kg	20%
15.21			<b>Vegetable waxes ( other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>		
	1521.10	1521.1000	- Vegetable waxes	kg	30%
	1521.90		- Other:		
		1521.9010	- - - Spermaceti	kg	20%
		1521.9090	- - - Other	kg	30%
15.22	1522.00	1522.0000	<b>Degras; residues resulting from the treatment of fatty substances of animal or vegetable waxes.</b>	kg	20%

**Section IV**

**Prepared foodstuffs; beverages, spirits  
and vinegar; tobacco and manufactured  
tobacco substitutes**

**Notes.**

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

**Chapter 16**

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

**Notes.**

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 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 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 infant food 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 have been added to the preparations 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 and crustaceans 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.



**Section IV**  
**Chapter 16**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
16.01	1601.00	1601.0000	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>	kg	30%
16.02			<b>Other prepared or preserved meat, meat offal or blood.</b>		
	1602.10	1602.1000	- Homogenised preparations	kg	20%
	1602.20	1602.2000	- Of liver of any animal	kg	30%
			- Of poultry of heading 01.05:		
	1602.31	1602.3100	- - Of turkeys	kg	30%
	1602.32	1602.3200	- - Of fowls of the species Gallus domesticus	kg	30%
	1602.39	1602.3900	- - Other	kg	30%
			- Of swine:		
	1602.41	1602.4100	- - Hams and cuts thereof	kg	30%
	1602.42	1602.4200	- - Shoulders and cuts thereof	kg	30%
	1602.49	1602.4900	- - Other, including mixtures	kg	30%
	1602.50	1602.5000	- Of bovine animals	kg	30%
	1602.90	1602.9000	- Other, including preparations of blood of any animal	kg	30%
16.03	1603.00	1603.0000	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	kg	30%
16.04			<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>		
			- Fish, whole or in pieces, but not minced:		
	1604.11	1604.1100	- - Salmon	kg	30%
	1604.12	1604.1200	- - Herrings	kg	30%
	1604.13	1604.1300	- - Sardines, sardinella and brisling or sprats	kg	30%
	1604.14	1604.1400	- - Tunas, skipjack and bonito (sarda spp.)	kg	30%
	1604.15	1604.1500	- - Mackerel	kg	30%

**Section IV**  
**Chapter 16**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	1604.16	1604.1600	- - Anchovies	kg	30%
	1604.19	1604.1900	- - Other	kg	30%
	1604.20	1604.2000	- Other prepared or preserved fish	kg	30%
	1604.30	1604.3000	- Caviar and caviar substitutes	kg	30%
<b>16.05</b>			<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>		
	1605.10	1605.1000	- Crab	kg	30%
	1605.20	1605.2000	- Shrimps and prawns	kg	30%
	1605.30	1605.3000	- Lobster	kg	30%
	1605.40	1605.4000	- Other crustaceans	kg	30%
	1605.90	1605.9000	- Other	kg	30%

**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 Note.**

- 1 For the purposes of subheadings 1701.11 and 1701.12 " raw sugar " means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5<sup>0</sup>

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
17.01			<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>		
			- Raw sugar not containing added flavouring or colouring matter:		
	1701.11	1701.1100	- - Cane sugar	kg	5%
	1701.12	1701.1200	- - Beet sugar	kg	5%
			- Other:		
	1701.91	1701.9100	- - Containing added flavouring or colouring matter	kg	5%
	1701.99	1701.9900	- - Other	kg	5%

**Section IV**  
**Chapter 17**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
17.02			<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>		
			- Lactose and lactose syrup:		
	1702.11	1702.1100	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	5%
	1702.19	1702.1900	- - Other	kg	5%
	1702.20	1702.2000	- Maple sugar and maple syrup	kg	5%
	1702.30	1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	kg	5%
	1702.40	1702.4000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	5%
	1702.50	1702.5000	- Chemically pure fructose	kg	5%
	1702.60	1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg	5%
	1702.90	1702.9000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	kg	5%
17.03			<b>Molasses resulting from the extraction or refining of sugar.</b>		
	1703.10	1703.1000	- Canc molasses	kg	5%
	1703.90	1703.9000	- Other	kg	5%
17.04			<b>Sugar confectionery ( including white chocolate not containing cocoa.</b>		
	1704.10	1704.1000	- Chewing gum, whether or not sugar coated	kg	35%
	1704.90	1704.9000	- Other	kg	35%

**Section IV**  
**Chapter 18**

**Chapter 18**

**Cocoa and cocoa preparations**

**Notes.**

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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
18.01	1801.00	1801.0000	<b>Cocoa beans, whole or broken, raw or roasted.</b>	kg	20%
18.02	1802.00	1802.0000	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	kg	20%
18.03			<b>Cocoa paste, whether or not defatted.</b>		
	1803.10	1803.1000	- Not defatted	kg	30%
	1803.20	1803.2000	- Wholly or partly defatted	kg	30%
18.04	1804.00	1804.0000	<b>Cocoa butter, fat and oil.</b>	kg	30%
18.05	1805.00	1805.0000	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	kg	30%
18.06			<b>Chocolate and other food preparations containing cocoa.</b>		
	1806.10	1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	kg	30%
	1806.20	1806.2000	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	kg	30%
			- Other, in blocks, slabs or bars:		
	1806.31	1806.3100	- - Filled	kg	30%
	1806.32	1806.3200	- - Not filled	kg	30%
	1806.90		- Other:		
		1806.9010	- - - Infant or invalid foods	kg	20%
		1806.9090	- - - Other	kg	30%

**Chapter 19**

**Preparations of cereals, flour,  
starch or milk, pastrycooks' products**

**Notes.**

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading 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 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.

**Section IV**  
**Chapter 19**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
19.01			<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>		
	1901.10	1901.1000	- Preparations for infant use, put up for retail sale	kg	20%
	1901.20	1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg	30%
	1901.90		- Other;		
		1901.9010	- - - Malt extract	kg	10%
		1901.9090	- - - Other	kg	30%
19.02			<b>Pasta, whether or not cooked or stuffed ( with meat or other substances ) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared.</b>		
			- Uncooked pasta, not stuffed or otherwise prepared:		
	1902.11		- - Containing eggs:		
		1902.1110	- - - Infant or invalid foods	kg	20%
		1902.1190	- - - Other	kg	35%
	1902.19		- - Other:		
		1902.1910	- - - Infant or invalid foods	kg	20%
		1902.1990	- - - Other	kg	35%
	1902.20		- Stuffed pasta, whether or not cooked or otherwise prepared:		
		1902.2010	- - - Infant or invalid foods	kg	20%
		1902.2090	- - - Other	kg	30%

**Section IV**  
**Chapter 19**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	1902.30		- Other pasta:		
		1902.3010	- - - Infant or invalid foods	kg	20%
		1902.3090	- - - Other	kg	30%
	1902.40	1902.4000	- Couscous	kg	30%
19.03	1903.00	1903.0000	<b>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	kg	30%
19.04			<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products ( for example, corn flakes ); cereals, ( other than maize( corn )) in grain form or in the form of flakes or other worked grains ( except flour , groats and meal ), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>		
	1904.10	1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	30%
	1904.20	1904.2000	- Prepared foods obtained from un roasted cereal flakes or from mixtures of un roasted cereal flakes and roasted cereal flakes or swelled cereals.	kg	30%
	1904.30	1904.3000	- Bulgur wheat	kg	30%
	1904.90	1904.9000	- Other	kg	30%
19.05			<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>		
	1905.10	1905.1000	- Crispbread	kg	30%
	1905.20	1905.2000	- Gingerbread and the like	kg	30%
			- Sweet biscuits; waffles and wafers:		
	1905.31		- - Sweet biscuits:		
		1905.3110	- - - Infant or invalid foods	kg	20%
		1905.3190	- - - Other	kg	30%
	1905.32		- - Waffles and wafers :		
		1905.3210	- - - Infant or invalid foods	kg	20%
		1905.3220	- - - Communion wafers	kg	5%



**Section IV**  
**Chapter 19**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
		1905.3290	--- Other	kg	30%
	1905.40	1905.4000	- Rusks, toasted bread and similar toasted products	kg	30%
	1905.90		- Other:		
		1905.9010	- - - Empty cachets of a kind suitable for pharmaceutical use	kg	5%
		1905.9090	- - - Other	kg	30%

**Chapter 20**

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

**Notes.**

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

**Subheading Notes.**

1. For the purposes of subheading 2005.10, the expression " homogenised vegetables " means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

**Section IV**  
**Chapter 20**

2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 oC or corrected for 20 oC if the reading is made at a different temperature.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
20.01			<b>Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid.</b>		
	2001.10	2001.1000	- Cucumbers and gherkins	kg	30%
	2001.90	2001.9000	- Other	kg	30%
20.02			<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>		
	2002.10	2002.1000	- Tomatoes, whole or in pieces	kg	30%
	2002.90	2002.9000	- Other	kg	30%
20.03			<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>		
	2003.10	2003.1000	- Mushrooms of the genus Agaricus	kg	30%
	2003.20	2003.2000	- Truffles	kg	30%
	2003.90	2003.9000	- Other	kg	30%
20.04			<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>		
	2004.10	2004.1000	- Potatoes	kg	30%
	2004.90	2004.9000	- Other vegetables and mixtures of vegetables	kg	30%

**Section IV**  
**Chapter 20**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
20.05			<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06..</b>		
	2005.10	2005.1000	- Homogenised vegetables	kg	30%
	2005.20	2005.2000	- Potatoes	kg	30%
	2005.40	2005.4000	- Peas ( <i>Pisum sativum</i> )	kg	30%
			- Beans ( <i>Vigna spp., Phaseolus spp.</i> ):		
	2005.51	2005.5100	- - Beans, shelled	kg	30%
	2005.59	2005.5900	- - Other	kg	30%
	2005.60	2005.6000	- Asparagus	kg	30%
	2005.70	2005.7000	- Olives	kg	30%
	2005.80	2005.8000	- Sweet corn ( <i>zea mays var. saccharata</i> )	kg	30%
	2005.90	2005.9000	- Other vegetables and mixtures of vegetables	kg	30%
20.06	2006.00	2006.0000	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	kg	30%
20.07			<b>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.</b>		
	2007.10	2007.1000	- Homogenised preparations	kg	30%
			- Other:		
	2007.91	2007.9100	- - Citrus fruit	kg	30%
	2007.99	2007.9900	- - Other	kg	30%

**Section IV**  
**Chapter 20**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
20.08			<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>		
			- Nuts, ground-nuts and other seeds, whether or not mixed together:		
	2008.11	2008.1100	- - Ground - nuts	kg	30%
	2008.19	2008.1900	- - Other, including mixtures	kg	30%
	2008.20	2008.2000	- Pineapples	kg	30%
	2008.30	2008.3000	- Citrus fruit	kg	30%
	2008.40	2008.4000	- Pears	kg	30%
	2008.50	2008.5000	- Apricots	kg	30%
	2008.60	2008.6000	- Cherries	kg	30%
	2008.70	2008.7000	- Peaches, including nectarines	kg	30%
	2008.80	2008.8000	- Strawberries	kg	30%
			- Other, including mixtures other than those of subheading 2008.19:		
	2008.91	2008.9100	- - Palm hearts	kg	30%
	2008.92	2008.9200	- - Mixtures	kg	30%
	2008.99	2008.9900	- - Other	kg	30%

**Section IV**  
**Chapter 20**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
20.09			<b>Fruit juices ( including grape must ) and vegetable juices, unfermented and not containing added sprit, whether or not containing added sugar or other sweetening matter.</b>		
			- Orange juice:		
	2009.11	2009.1100	- - Frozen	kg	30%
	2009.12	2009.1200	- - Not frozen, of a Brix value not exceeding 20	kg	30%
	2009.19	2009.1900	- - Other	kg	30%
			- Grapefruit juice:		
	2009.21	2009.2100	- - Of a Brix value not exceeding 20	kg	30%
	2009.29	2009.2900	- - Other	kg	30%
			- Juice of any other single citrus fruit:		
	2009.31	2009.3100	- - Of a Brix value not exceeding 20	kg	30%
	2009.39	2009.3900	- - Other	kg	30%
			- Pineapple juice:		
	2009.41	2009.4100	- - Of a Brix value not exceeding 20	kg	30%
	2009.49	2009.4900	- - Other	kg	30%
	2009.50	2009.5000	- Tomato juice	kg	30%
			- Grape juice ( including grape must ):		
	2009.61	2009.6100	- - Of a Brix value not exceeding 30	kg	30%
	2009.69	2009.6900	- - Other	Kg	30%
			- Apple juice:		
	2009.71	2009.7100	- - Of a Brix value not exceeding 20	kg	30%
	2009.79	2009.7900	- - Other	Kg	30%
	2009.80	2009.8000	- Juice of any other single fruit or vegetable	kg	30%
	2009.90	2009.9000	- Mixtures of juices	kg	30%

**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.
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 or fruit, put up for retail sale as infant food 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.

**Section IV**  
**Chapter 21**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
21.01			<b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>		
			- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
	2101.11	2101.1100	- - Extracts, essences and concentrates	kg	20%
	2101.12	2101.1200	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	kg	20%
	2101.20	2101.2000	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	kg	20%
	2101.30	2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	20%
21.02			<b>Yeast ( active or inactive ); other single-cell micro-organisms, dead ( but not including vaccines of heading 30.02 ); prepared baking powders.</b>		
	2102.10	2102.1000	- Active yeasts	kg	20%
	2102.20	2102.2000	- Inactive yeasts; other single-cell micro-organisms, dead	kg	20%
	2102.30	2102.3000	- Prepared baking powders	kg	20%



**Section IV**  
**Chapter 21**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
21.03			<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>		
	2103.10	2103.1000	- Soya sauce	kg	20%
	2103.20	2103.2000	- Tomato ketchup and other tomato sauces	kg	20%
	2103.30	2103.3000	- Mustard flour and meal and prepared mustard	kg	20%
	2103.90	2103.9000	- Other	kg	20%
21.04			<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>		
	2104.10	2104.1000	- Soups and broths and preparations therefor	kg	20%
	2104.20	2104.2000	- Homogenised composite food preparations	kg	20%
21.05	2105.00	2105.0000	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	kg	30%
21.06			<b>Food preparations not elsewhere specified or included.</b>		
	2106.10	2106.1000	- Protein concentrates and textured protein substances	kg	20%
	2106.90		- Other:		
		2106.9010	- - - Infant or invalid foods; Flavoured or coloured syrups but not including fruit juices containing added sugar in any proportion	kg	20%
		2106.9020	- - - Of a kind used in non-alcoholic drinks industries or preparing or flavouring food	kg	10%
		2106.9030	- - - Of a kind used in alcoholic drinks industries	kg	20%
		2106.9040	- - - Powder soft drinks	kg	35%
		2106.9050	- - - Vitamins, minerals and other food supplements	kg	10%
		2106.9090	- - - Other	kg	30%

**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 28.51 );
- ( 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<sup>0</sup>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<sup>0</sup>c in closed containers, has an excess pressure of not less than 3 bars.

**Section IV**  
**Chapter 22**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
22.01			<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>		
	2201.10	2201.1000	- Mineral waters and aerated waters	1	35%
	2201.90	2201.9000	- Other	1	35%
22.02			<b>Waters, including mineral waters and aerated water, containing added sugar or other sweetening matter or flavoured, and other non- alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>		
	2202.10	2202.1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1	35%
	2202.90	2202.9000	- Other	1	35%
22.03	2203.00	2203.0000	<b>Beer made from malt.</b>	1	35%
22.04			<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09,</b>		
	2204.10	2204.1000	- Sparkling wine	1	35%
			- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21	2204.2100	- - In containers holding 2 l. or less	1	35%
	2204.29	2204.2900	- - Other	1	35%
	2204.30	2204.3000	- Other grape must	1	35%

**Section IV**  
**Chapter 22**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
22.05			<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>		
	2205.10	2205.1000	- In containers holding 2 l or less	1	35%
	2205.90	2205.9000	- Other	1	35%
22.06	2206.00	2206.0000	<b>Other fermented beverages ( for example, cider, perry, mead ); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>	1	35%
22.07			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>		
	2207.10	2207.1000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	1	35%
	2207.20	2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	1	PROHIBITED
22.08			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>		
	2208.20	2208.2000	- Spirits obtained by distilling grape wine or grape marc	1	35%
	2208.30	2208.3000	- Whiskies	1	35%
	2208.40	2208.4000	- Rum and tafia	1	35%
	2208.50	2208.5000	- Gin and Geneva	1	35%
	2208.60	2208.6000	- Vodka	1	35%
	2208.70	2208.7000	- Liqueurs and cordials	1	35%
	2208.90	2208.9000	- Other	1	35%
22.09	2209.00	2209.0000	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	1	35%

**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.

**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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>23.01</b>			<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>		
	2301.10	2301.1000	- Flours, meals and pellets, of meat or meat offal; greaves	kg	10%
	2301.20	2301.2000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	10%
<b>23.02</b>			<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting milling or other working of cereals or of leguminous plants.</b>		
	2302.10	2302.1000	- Of maize ( corn )	kg	10%
	2302.20	2302.2000	- Of rice	kg	10%
	2302.30	2302.3000	- Of wheat	kg	10%
	2302.40	2302.4000	- Of other cereals	kg	10%
	2302.50	2302.5000	- Of leguminous plants	kg	10%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
23.03			<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing in distilling dregs and waste, whether or not in the form of pellets.</b>		
	2303.10	2303.1000	- Residues of starch manufacture and similar residues	kg	10%
	2303.20	2303.2000	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	10%
	2303.30	2303.3000	- Brewing or distilling dregs and waste	kg	10%
23.04	2304.00	2304.0000	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.</b>	kg	10%
23.05	2305.00	2305.0000	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	kg	10%
23.06			<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>		
	2306.10	2306.1000	- Of cotton seeds	kg	10%
	2306.20	2306.2000	- Of linseed	kg	10%
	2306.30	2306.3000	- Of sunflower seeds	kg	10%
			- Of rape or colza seeds:		
	2306.41	2306.4100	- - Of low erucic acid rape or colza seeds	kg	10%
	2306.49	2306.4900	- - Other	kg	10%
	2306.50	2306.5000	- Of coconut or copra	kg	10%
	2306.60	2306.6000	- Of palm nuts or kernels	kg	10%
	2306.70	2306.7000	- Of maize ( corn ) germ	kg	10%
	2306.90	2306.9000	- Other	kg	10%

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**Chapter 23**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
23.07	2307.00	2307.0000	Wine lees; argol.	kg	10%
23.08	2308.00	2308.0000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	kg	10%
23.09			Preparations of a kind used in animal feeding.		
	2309.10	2309.1000	- Dog or cat food, put up for retail sale	kg	10%
	2309.90	2309.9000	- Other	kg	10%

**Chapter 24**

**Tobacco and manufactured tobacco substitutes**

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>24.01</b>			<b>Un manufactured tobacco; tobacco refuse.</b>		
	2401.10	2401.1000	- Tobacco, not stemmed/stripped	kg	20%
	2401.20	2401.2000	- Tobacco, partly or wholly stemmed/stripped	kg	20%
	2401.30	2401.3000	- Tobacco refuse	kg	20%
<b>24.02</b>			<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>		
	2402.10	2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	kg	35%
	2402.20	2402.2000	- Cigarettes containing tobacco	kg	35%
	2402.90	2402.9000	- Other	kg	35%
<b>24.03</b>			<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>		
	2403.10	2403.1000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	kg	35%
			- Other:		
	2403.91	2403.9100	- - "Homogenised" or "reconstituted" tobacco	kg	35%
	2403.99	2403.9900	- - Other	kg	35%



**SECTION V**  
**MINERAL PRODUCTS**

**Chapter 25**

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

**Notes.**

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed ( even with chemical substances eliminating the impurities without changing the structure of the product ), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes ( except crystallisation ), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.  

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover:
  - ( a ) Sublimed sulphur, precipitated sulphur or colloidal sulphur ( heading 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 );
  - ( g ) Cultured crystals ( other than optical elements ) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide ( heading 90.01 );
  - ( h ) Billiard chinks ( heading 95.04 ); or
  - ( ij ) Writing or drawing chinks or tailors' chinks ( heading 96.09 ).

**Section V**  
**Chapter 25**

3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum ( whether or not in polished pieces ) ; amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms not worked after moulding; jet; strontianite ( whether or not calcined ), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
25.01	2501.00		<b>Salt ( including table salt and denatured salt ) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>		
		2501.0010	- - - Table salt, salt liquors or sea water	kg	10%
		2501.0090	- - - Other	kg	5%
25.02	2502.00	2502.0000	<b>Un-roasted iron pyrites</b>	kg	5%
25.03	2503.00	2503.0000	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	kg	5%
25.04			<b>Natural graphite.</b>		
	2504.10	2504.1000	- In powder or in flakes	kg	5%
	2504.90	2504.9000	- Other	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
25.05			<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.</b>		
	2505.10	2505.1000	- Silica sands and quartz sands	kg	5%
	2505.90	2505.9000	- Other	kg	5%
25.06			<b>Quartz ( other than natural sands ); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular ( including square ) shape.</b>		
	2506.10	2506.1000	- Quartz - Quartzite:	kg	5%
	2506.21	2506.2100	- - Crude or roughly trimmed	kg	5%
	2506.29	2506.2900	- - Other	kg	5%
25.07	2507.00	2507.0000	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	kg	5%
25.08			<b>Other clays ( not including expanded clays of heading 68.06 ), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>		
	2508.10	2508.1000	- Bentonite	kg	5%
	2508.20	2508.2000	- Decolourising earths and fuller's earth	kg	5%
	2508.30	2508.3000	- Fire-clay	kg	5%
	2508.40	2508.4000	- Other clays	kg	5%
	2508.50	2508.5000	- Andalusite, kyanite and sillimanite	kg	5%
	2508.60	2508.6000	- Mullite	kg	5%
	2508.70	2508.7000	- Chamotte or dinas earths	kg	5%
25.09	2509.00	2509.0000	<b>Chalk.</b>	kg	5%

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**Chapter 25**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>25.10</b>			<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>		
	2510.10	2510.1000	- Uground	kg	5%
	2510.20	2510.2000	- Ground	kg	5%
<b>25.11</b>			<b>Natural barium sulphate ( barytes ); natural barium carbonate ( witherite ), whether or not calcined, other than barium oxide of heading 28.16.</b>		
	2511.10	2511.1000	- Natural barium sulphate ( barytes )	kg	5%
	2511.20	2511.2000	- Natural barium carbonate ( witherite )	kg	5%
<b>25.12</b>	2512.00	2512.0000	<b>Siliceous fossil meals ( for example, kieselguhr, tripolite and diatomite ) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</b>	kg	5%
<b>25.13</b>			<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>		
			- Pumice stone:		
	2513.11	2513.1100	- - Crude or in irregular pieces, including crushed pumice ( " bimsbies " )	kg	5%
	2513.19	2513.1900	- - Other	kg	5%
	2513.20	2513.2000	- Emery, natural corundum, natural garnet and other natural abrasives	kg	5%
<b>25.14</b>	2514.00	2514.0000	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular ( including square ) shape.</b>	kg	5%

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**Chapter 25**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
25.15			<b>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.</b>		
			- Marble and travertine:		
	2515.11	2515.1100	- - Crude or roughly trimmed	kg	5%
	2515.12	2515.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular including ( square ) shape	kg	10%
	2515.20	2515.2000	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	10%
25.16			<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular ( including square ) shape.</b>		
			- Granite:		
	2516.11	2516.1100	- - Crude or roughly trimmed	kg	5%
	2516.12	2516.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular ( including square ) shape	kg	5%
			- Sandstone:		
	2516.21	2516.2100	- - Crude or roughly trimmed	kg	5%
	2516.22	2516.2200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular ( including square ) shape	kg	5%
	2516.90	2516.9000	- Other monumental or building stone	kg	5%

**Section V**  
**Chapter 25**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
25.17			<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b>		
	2517.10	2517.1000	- 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	kg	5%
	2517.20	2517.2000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	5%
	2517.30	2517.3000	- Tarred macadam  - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	kg	5%
	2517.41	2517.4100	- - Of marble	kg	10%
	2517.49	2517.4900	- - Other	kg	5%
25.18			<b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular ( including square ) shape; dolomite ramming mix.</b>		
	2518.10	2518.1000	- Dolomite not calcined or sintered	kg	5%
	2518.20	2518.2000	- Calcined or sintered dolomite	kg	5%
	2518.30	2518.3000	- Dolomite ramming mix	kg	5%

**Section V**  
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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
25.19			<b>Natural magnesium carbonate ( magnesite ); fused magnesia; dead-burned ( sintered ) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b>		
	2519.10	2519.1000	- Natural magnesium carbonate ( magnesite )	kg	5%
	2519.90	2519.9000	- Other	kg	5%
25.20			<b>Gypsum; anhydrite; plasters ( consisting of calcined gypsum or calcium sulphate ) whether or not coloured, with or without small quantities of accelerators or retarders.</b>		
	2520.10	2520.1000	- Gypsum; anhydrite	kg	5%
	2520.20	2520.2000	- Plasters	kg	5%
25.21	2521.00	2521.0000	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	kg	5%
25.22			<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>		
	2522.10	2522.1000	- Quicklime	kg	5%
	2522.20	2522.2000	- Slaked lime	kg	5%
	2522.30	2522.3000	- Hydraulic lime	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
25.23			<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>		
	2523.10	2523.1000	- Cement clinkers	kg	10%
			- Portland cement:		
	2523.21	2523.2100	- - White cement, whether or not artificially coloured	kg	10%
	2523.29	2523.2900	- - Other	kg	10%
	2523.30	2523.3000	- Aluminous cement	kg	5%
	2523.90	2523.9000	- Other hydraulic cement	kg	5%
25.24	2524.00	2524.0000	<b>Asbestos.</b>	kg	35%
25.25			<b>Mica, including splittings; mica waste.</b>		
	2525.10	2525.1000	- Crude mica and mica rifted into sheets or splittings	kg	10%
	2525.20	2525.2000	- Mica powder	kg	10%
	2525.30	2525.3000	- Mica waste	kg	10%
25.26			<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular ( including square ) shape; talc.</b>		
	2526.10	2526.1000	- Not crushed. not powdered	kg	10%
	2526.20	2526.2000	- Crushed or powdered	kg	10%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
25.28			<b>Natural borates and concentrates thereof ( whether or not calcined ), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>B<sub>3</sub> calculated on the dry weight.</b>		
	2528.10	2528.1000	- Natural sodium borates and concentrates thereof ( whether or not calcined )	kg	10%
	2528.90	2528.9000	- Other	kg	10%
25.29			<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar.</b>		
	2529.10	2529.1000	- felspar  - fluorspar:	kg	10%
	2529.21	2529.2100	- - Containing by weight 97% or less of calcium fluoride	kg	10%
	2529.22	2529.2200	- - Containing by weight more than 97% of calcium fluoride	kg	10%
	2529.30	2529.3000	- Leucite; nepheline and nepheline syenite	kg	10%
25.30			<b>Mineral substances not elsewhere specified or included.</b>		
	2530.10	2530.1000	- Vermiculite, perlite and chlorites, unexpanded	kg	10%
	2530.20	2530.2000	- Kieserite, epsomite ( natural magnesium sulphates )	kg	10%
	2530.90	2530.9000	- Other	kg	10%

**Chapter 26**

**Ores, slag and ash**

**Notes.**

1. This Chapter does not cover:
  - ( a ) Slag or similar industrial waste prepared as macadam ( heading 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 the heading 28.44 or of the metal 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 ) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
  - ( b ) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**Subheading Notes.**

1. For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. 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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**Chapter 26**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
26.01			<b>Iron ores and concentrates, including roasted iron pyrites.</b>		
			- Iron ores and concentrates, other than roasted iron pyrites:		
	2601.11	2601.1100	- - Non-agglomerated	kg	5%
	2601.12	2601.1200	- - Agglomerated	kg	5%
	2601.20	2601.2000	- Roasted iron pyrites	kg	5%
26.02	2602.00	2602.0000	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.</b>	kg	5%
26.03	2603.00	2603.0000	<b>Copper ores and concentrates.</b>	kg	5%
26.04	2604.00	2604.0000	<b>Nickel ores and concentrates.</b>	kg	5%
26.05	2605.00	2605.0000	<b>Cobalt ores and concentrates.</b>	kg	5%
26.06	2606.00	2606.0000	<b>Aluminium ores and concentrates.</b>	kg	5%
26.07	2607.00	2607.0000	<b>Lead ores and concentrates.</b>	kg	5%
26.08	2608.00	2608.0000	<b>Zinc ores and concentrates.</b>	kg	5%
26.09	2609.00	2609.0000	<b>Tin ores and concentrates.</b>	kg	5%
26.10	2610.00	2610.0000	<b>Chromium ores and concentrates.</b>	kg	5%
26.11	2611.00	2611.0000	<b>Tungsten ores and concentrates.</b>	kg	5%
26.12			<b>Uranium or thorium ores and concentrates.</b>		
	2612.10	2612.1000	- Uranium ores and concentrates	kg	5%
	2612.20	2612.2000	- Thorium ores and concentrates.	kg	5%
26.13			<b>Molybdenum ores and concentrates.</b>		
	2613.10	2613.1000	- Roasted	kg	5%
	2613.90	2613.9000	- Other	kg	5%
26.14	2614.00	2614.0000	<b>Titanium ores and concentrates.</b>	kg	5%

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**Chapter 26**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
26.15			<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>		
	2615.10	2615.1000	- Zirconium ores and concentrates	kg	5%
	2615.90	2615.9000	- Other	kg	5%
26.16			<b>Precious metal ores and concentrates.</b>		
	2616.10	2616.1000	- Silver ores and concentrates	kg	5%
	2616.90	2616.9000	- Other	kg	5%
26.17			<b>Other ores and concentrates.</b>		
	2617.10	2617.1000	- Antimony ores and concentrates	kg	5%
	2617.90	2617.9000	- Other	kg	5%
26.18	2618.00	2618.0000	<b>Granulated slag ( slag sand ) from the manufacture of iron or steel.</b>	kg	5%
26.19	2619.00	2619.0000	<b>Slag, dross (other than granulated slag ), scalings and other waste from the manufacture of iron or steel.</b>	kg	5%
26.20			<b>Ash and residues ( other than from the manufacture of iron or steel ), containing arsenic, metals or their compounds.</b>		
			- Containing mainly zinc:		
	2620.11	2620.1100	- - Hard zinc spelter	kg	5%
	2620.19	2620.1900	- - Other	kg	5%
			- Containing mainly lead:		
	2620.21	2620.2100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	kg	5%
	2620.29	2620.2900	- - Other	kg	5%
	2620.30	2620.3000	- Containing mainly copper	kg	5%
	2620.40	2620.4000	- Containing mainly aluminium	kg	5%

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**Chapter 26**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2620.60	2620.6000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg	5%
			- Other:		
	2620.91	2620.9100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	5%
	2620.99	2620.9900	- - Other	kg	5%
<b>26.21</b>			<b>Other slag and ash, including seaweed ash ( kelp ); ash and residues from the incineration of municipal waste.</b>		
	2621.10	2621.1000	- Ash and residues from the incineration of municipal waste	kg	5%
	2621.90	2621.9000	- Other	kg	5%

Chapter 27

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

**Notes.**

1. This Chapter does not cover:
  - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
  - (b) Medicaments of heading 30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300<sup>o</sup>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 Notes.**

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2701.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.
4. For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 oc (ASTM D 86 method).

**Section V**  
**Chapter 27**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
27.01			<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>		
			- Coal, whether or not pulverised, but not agglomerated:		
	2701.11	2701.1100	- - Anthracite	kg	5%
	2701.12	2701.1200	- - Bituminous coal	kg	5%
	2701.19	2701.1900	- - Other coal	kg	5%
	2701.20	2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	5%
27.02			<b>Lignite, whether or not agglomerated, excluding jet.</b>		
	2702.10	2702.1000	- Lignite, whether or not pulverised, but not agglomerated	kg	5%
	2702.20	2702.2000	- Agglomerated lignite	kg	5%
27.03	2703.00	2703.0000	<b>Peat ( including peat litter ), whether or not agglomerated.</b>	kg	5%
27.04	2704.00	2704.0000	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>	kg	5%
27.05	2705.00	2705.0000	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	kg	5%
27.06	2706.00	2706.0000	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	kg	5%
27.07			<b>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</b>		

**Section V**  
**Chapter 27**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2707.10	2707.1000	- Benzol (benzene)	kg	5%
	2707.20	2707.2000	- Toluol (toluene)	kg	5%
	2707.30	2707.3000	- Xylol (xylenes)	kg	5%
	2707.40	2707.4000	- Naphthalene	kg	5%
	2707.50	2707.5000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume ( including losses ) distils at 250 <sup>o</sup> c by the ASTM D 86 method	kg	5%
	2707.60	2707.6000	- Phenols  - Other:	kg	5%
	2707.91	2707.9100	- - Creosote oils	kg	5%
	2707.99	2707.9900	- - Other	kg	5%
<b>27.08</b>			<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>		
	2708.10	2708.1000	- Pitch	kg	5%
	2708.20	2708.2000	- Pitch coke	kg	5%
<b>27.09</b>	2709.00	2709.0000	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>	kg	5%
<b>27.10</b>			<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>		
			- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :		
	2710.11	2710.1100	- - Light oils and preparations	kg	10%



**Section V**  
**Chapter 27**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2710.19		- - Other:		
		2710.1910	- - - Benzene, benzoline, gasoline, petrol and other motor sprits, regular or super	kg	Free
		2710.1920	- - - White oils	kg	10%
		2710.1990	- - - Other	kg	Free
			- Waste oils:		
	2710.91	2710.9100	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	10%
	2710.99	2710.9900	- - Other	kg	10%
<b>27.11</b>			<b>Petroleum gases and other gaseous hydrocarbons.</b>		
			- Liquefied:		
	2711.11	2711.1100	- - Natural gas	kg	5%
	2711.12	2711.1200	- - Propane	kg	5%
	2711.13	2711.1300	- - Butanes	kg	5%
	2711.14	2711.1400	- - Ethylene, propylene, butylene and butadiene	kg	5%
	2711.19	2711.1900	- - Other	kg	5%
			- In gaseous state:		
	2711.21	2711.2100	- - Natural gas	kg	5%
	2711.29	2711.2900	- - Other	kg	5%
<b>27.12</b>			<b>Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>		
	2712.10	2712.1000	- Petroleum jelly	kg	10%
	2712.20	2712.2000	- Paraffin wax containing by weight less than 0.75% of oil	kg	10%
	2712.90	2712.9000	- Other	kg	10%

**Section V**  
**Chapter 27**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
27.13			<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>		
			- Petroleum coke:		
	2713.11	2713.1100	- - Not calcined	kg	5%
	2713.12	2713.1200	- - calcined	kg	5%
	2713.20	2713.2000	- Petroleum bitumen	kg	5%
	2713.90	2713.9000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	5%
27.14			<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>		
	2714.10	2714.1000	- Bituminous or oil shale and tar sands	kg	5%
	2714.90	2714.9000	- Other	kg	5%
27.15	2715.00	2715.0000	<b>Bituminous mixture based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch ( for example, bituminous mastics, cut-backs ).</b>	kg	5%
27.16	2716.00	2716.0000	<b>Electrical energy</b>	1000 kwh	10%

**SECTION VI**

**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

**Notes.**

1. (a) Goods ( other than radioactive ores ) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.  
  
(b) Subject to paragraph ( a ) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 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 Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

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

**Notes.**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c), or (d) above with an added Anti dusting agent or a coloring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilised with organic substances ( heading 28.31 ), carbonates and peroxocarbonates of inorganic bases ( heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases ( heading 28.37 ), fulminates, cyanates and thiocyanates, of inorganic bases ( heading 28.38 ), organic products included in headings 28.43 to 28.46 and carbides ( heading 28.49 ), only the following compounds of carbon are to be classified in this Chapter:
  - (a) Oxides of Carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids ( heading 28.11 );
  - (b) Halide oxides of carbon ( heading 28.12 );
  - (c) Carbon disulphide ( heading 28.13 );
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates ( reineckates ) and other complex cyanates of inorganic bases ( heading 28.42 );
  - (e) Hydrogen peroxide, solidified with urea ( heading 28.47 ), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives ( heading 28.51 ) other than calcium cyanamide, whether or not pure ( Chapter 31 ).

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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 No. 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 28.06 to 28.42 apply only to metal or ammonium salts or peroxy salts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6. Heading 28.44 applies only to:
- (a) Technetium ( atomic No. 43 ), promethium ( atomic No. 61 ), polonium ( atomic No. 84 ) and all elements with an atomic number greater than 84;
  - (b) Natural or artificial radioactive isotopes ( including those of the precious metals or of the base metals of Sections XIV and XV ), whether or not mixed together;
  - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) Alloys, dispersions ( including cermets ), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 $\mu$ Ci/g );
  - (e) Spent ( irradiated ) fuel elements ( cartridges ) of nuclear reactors;
  - (f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.48 includes copper phosphide ( phosphor copper ) containing more than 15% 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.

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. CHEMICAL ELEMENTS</b>					
<b>28.01</b>			<b>Flourine, chlorine, bromine and iodine.</b>		
	2801.10	2801.1000	- Chlorine	kg	5%
	2801.20	2801.2000	- Iodine	kg	10%
	2801.30	2801.3000	- Fluorine; bromine	kg	5%
<b>28.02</b>	2802.00	2802.0000	<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	kg	10%
<b>28.03</b>	2803.00	2803.0000	<b>Carbon ( carbon blacks and other forms of carbon not elsewhere specified or included ).</b>	kg	5%
<b>28.04</b>			<b>Hydrogen, rare gases and other non-metals.</b>		
	2804.10	2804.1000	- Hydrogen	m3 ( * )	5%
			- Rare gases:		
	2804.21	2804.2100	- - Argon	m3 ( * )	5%
	2804.29	2804.2900	- - Other	m3 ( * )	5%
	2804.30	2804.3000	- Nitrogen	m3 ( * )	5%
	2804.40	2804.4000	- Oxygen	m3 ( * )	5%
	2804.50	2804.5000	- Boron; tellurium	kg	10%
			- Silicon:		
	2804.61	2804.6100	- - Containing by weight not less than 99.99% of silicon	kg	10%
	2804.69	2804.6900	- - Other	kg	10%
	2804.70		- Phosphorus:		
		2804.7010	- - - Red	kg	5%
		2804.7090	- - - Other	kg	10%
	2804.80	2804.8000	- Arsenic	kg	10%
	2804.90	2804.9000	- Selenium	kg	10%

*(\*) At a pressure of 1013 mbar and a temperature of 15 °c*

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(1)	(2)	(3)	(4)	(5)	(6)
<b>28.05</b>			<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</b>		
			- Alkali or alkaline-earth metals :		
	2805.11	2805.1100	- - Sodium	kg	10%
	2805.12	2805.1200	- - Calcium	kg	10%
	2805.19	2805.1900	- - Other	kg	10%
	2805.30	2805.3000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	10%
	2805.40	2805.4000	- Mercury	kg	10%
			<b>II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>		
<b>28.06</b>			<b>Hydrogen chloride ( hydrochloric acid ); chlorosulphuric acid.</b>		
	2806.10	2806.1000	- Hydrogen chloride ( hydrochloric acid )	kg	5%
	2806.20	2806.2000	- Chlorosulphuric acid.	kg	5%
<b>28.07</b>	2807.00	2807.0000	<b>Sulphuric acid; oleum.</b>	kg	10%
<b>28.08</b>	2808.00	2808.0000	<b>Nitric acid; sulphonitric acids.</b>	kg	5%
<b>28.09</b>			<b>Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</b>		
	2809.10	2809.1000	- Diphosphorus pentaoxide	kg	10%
	2809.20	2809.2000	- Phosphoric acid and polyphosphoric acids.	kg	5%



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(1)	(2)	(3)	(4)	(5)	(6)
28.10	2810.00	2810.0000	Oxides of boron; boric acids,	kg	5%
28.11			<b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>		
			- Other inorganic acids:		
	2811.11	2811.1100	- - Hydrogen fluoride ( hydrofluoric acid )	kg	5%
	2811.19		-- Other:		
		2811.1910	--- Hydrogen cyanide	kg	20%
		2811.1990	--- Other	kg	5%
			- Other inorganic oxygen compounds of non-metals:		
	2811.21	2811.2100	- - Carbon dioxide	kg	5%
	2811.22	2811.2200	- - Silicon dioxide	kg	10%
	2811.23	2811.2300	- - Sulphur dioxide	kg	5%
	2811.29		-- Other:		
		2811.2910	- - - Gases	kg	5%
		2811.2990	- - - Other	kg	10%
			<b>III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>		
28.12			<b>Halides and halide oxides of non-metals.</b>		
	2812.10		- Chlorides and chloride oxides:		
		2812.1010	--- Gases	kg	5%
		2812.1020	--- Arsenic trichloride, Carbonyl dichloride (phosogen), Phosphorus oxychloride, Phosphorus trichloride, Phosphorus Pentachloride, Sulphur monochloride, Sulphur dichloride and Thionyl chloride	kg	20%
		2812.1090	--- Other	kg	10%
	2812.90		- Other:		
		2812.9010	- - - Gases	kg	5%
		2812.9090	- - - Other	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
<b>28.13</b>			<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>		
	2813.10	2813.1000	- Carbon disulphide	kg	10%
	2813.90		- Other:		
		2813.9010	- - - Gases	kg	5%
		2813.9090	- - - Other	kg	10%
			<b>IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>		
<b>28.14</b>			<b>Ammonia, anhydrous or in aqueous solution.</b>		
	2814.10	2814.1000	- Anhydrous ammonia	kg	5%
	2814.20	2814.2000	- ammonia in aqueous solution	kg	10%
<b>28.15</b>			<b>Sodium hydroxide ( caustic soda ); Potassium hydroxide ( caustic potash ); Peroxides of sodium or potassium.</b>		
			- Sodium hydroxide ( caustic soda ):		
	2815.11	2815.1100	- - Solid	kg	10%
	2815.12	2815.1200	- - In aqueous solution ( soda lye or liquid soda )	kg	10%
	2815.20	2815.2000	- Potassium hydroxide ( caustic potash )	kg	5%
	2815.30	2815.3000	- Peroxides of sodium or potassium	kg	10%
<b>28.16</b>			<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>		
	2816.10	2816.1000	- Hydroxide and peroxide of magnesium	kg	10%
	2816.40	2816.4000	- Oxides, hydroxides and peroxides of strontium or barium	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
28.17	2817.00	2817.0000	Zinc oxide, zinc peroxide.	kg	10%
<b>28.18</b>			<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>		
	2818.10	2818.1000	- Artificial corundum, whether or not chemically defined	kg	5%
	2818.20	2818.2000	- Aluminium oxide, other than artificial corundum	kg	10%
	2818.30	2818.3000	- Aluminium hydroxide	kg	10%
<b>28.19</b>			<b>Chromium oxides and hydroxides.</b>		
	2819.10	2819.1000	- Chromium trioxide	kg	10%
	2819.90	2819.9000	- Other	kg	10%
<b>28.20</b>			<b>Manganese oxides.</b>		
	2820.10	2820.1000	- Manganese dioxide	kg	10%
	2820.90	2820.9000	- Other	kg	10%
<b>28.21</b>			<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b>		
	2821.10	2821.1000	- Iron oxides and hydroxides	kg	10%
	2821.20	2821.2000	- Earth colours	kg	5%
<b>28.22</b>	2822.00	2822.0000	<b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>	kg	10%
<b>28.23</b>	2823.00	2823.0000	<b>Titanium oxides.</b>	kg	5%

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(1)	(2)	(3)	(4)	(5)	(6)
<b>28.24</b>			<b>Lead oxides; red lead and orange lead.</b>		
	2824.10	2824.1000	- Lead monoxide ( litharge, massicot )	kg	10%
	2824.20	2824.2000	- Red lead and orange lead	kg	10%
	2824.90	2824.9000	- Other	kg	10%
<b>28.25</b>			<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>		
	2825.10	2825.1000	- Hadrazine and hydroxylamine and their inorganic salts	kg	10%
	2825.20	2825.2000	- Lithium oxide and hydroxide	kg	10%
	2825.30	2825.3000	- Vandaium oxides and hydroxides	kg	10%
	2825.40	2825.4000	- Nickel oxides and hydroxides	kg	10%
	2825.50	2825.5000	- Copper oxides and hydroxides	kg	10%
	2825.60	2825.6000	- Germanium oxides and zirconium dioxide	kg	10%
	2825.70	2825.7000	- Molybdenum oxides and hydroxides	kg	10%
	2825.80	2825.8000	- Antimony oxides	kg	10%
	2825.90	2825.9000	- Other	kg	10%
			V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
<b>28.26</b>			<b>Fluorides; fluorosilicates, fluoroalluminates and other complex fluorine salts.</b>		
			- Fluorides:		
	2826.11	2826.1100	- - Of ammonium or of sodium	kg	10%
	2826.12	2826.1200	- - Of aluminium	kg	10%
	2826.19	2826.1900	- - Other	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
	2826.20	2826.2000	- Fluorosilicates of sodium or of potassium	kg	10%
	2826.30	2826.3000	- Sodium hexafluoroaluminate ( synthetic cryolite )	kg	10%
	2826.90	2826.9000	- Other	kg	10%
<b>28.27</b>			<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>		
	2827.10	2827.1000	- Ammonium chloride	kg	10%
	2827.20	2827.2000	- Calcium chloride	kg	10%
			- Other Chlorides:		
	2827.31	2827.3100	- - Of magnesium	kg	10%
	2827.32	2827.3200	- - Of aluminum	kg	10%
	2827.33	2827.3300	- - Of iron	kg	10%
	2827.34	2827.3400	- - Of cobalt	kg	10%
	2827.35	2827.3500	- - Of nickel	kg	10%
	2827.36	2827.3600	- - Of zinc	kg	10%
	2827.39	2827.3900	- - Other	kg	10%
			- Chloride oxides and chloride hydroxides:		
	2827.41	2827.4100	- - Of copper	kg	10%
	2827.49	2827.4900	- - Other	kg	10%
			- Bromides and bromide oxides:		
	2827.51	2827.5100	- - Bromides of sodium or of potassium	kg	10%
	2827.59	2827.5900	- - Other	kg	10%
	2827.60	2827.6000	- Iodides and iodide oxides	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>28.28</b>			<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>		
	2828.10	2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	10%
	2828.90	2828.9000	- Other	kg	10%
<b>28.29</b>			<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>		
			- Chlorates:		
	2829.11	2829.1100	- - Of sodium	kg	10%
	2829.19		- - Other:		
		2829.1910	- - - Of potassium	kg	5%
		2829.1990	- - - Other	kg	10%
	2829.90	2829.9000	- Other	kg	10%
<b>28.30</b>			<b>Sulphides; polysulphides, whether or not chemically defined.</b>		
	2830.10	2830.1000	- Sodium sulphides	kg	10%
	2830.20	2830.2000	- Zinc sulphide	kg	10%
	2830.30	2830.3000	- Cadmium sulphide	kg	10%
	2830.90	2830.9000	- Other	kg	10%
<b>28.31</b>			<b>Dithionites and stulphoxylates.</b>		
	2831.10	2831.1000	- Of sodium	kg	10%
	2831.90	2831.9000	- Other	kg	10%
<b>28.32</b>			<b>Sulphites; thiosulphates.</b>		
	2832.10	2832.1000	- Sodium sulphites	kg	10%
	2832.20	2832.2000	- Other sulphates	kg	10%
	2832.30	2830.3000	- Thiosulphates	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
28.33			<b>Sulphates; alums; peroxosulphates ( persulphates ).</b>		
			- Sodium sulphates:		
	2833.11	2833.1100	- - Disodium sulphate	kg	10%
	2833.19	2833.1900	- - Other	kg	10%
			- Other sulphates:		
	2833.21	2833.2100	- - Of magnesium	kg	10%
	2833.22	2833.2200	- - Of aluminium	kg	20%
	2833.23	2833.2300	- - Of chromium	kg	10%
	2833.24	2833.2400	- - Of nickel	kg	10%
	2833.25	2833.2500	- - Of copper	kg	5%
	2833.26	2833.2600	- - Of zinc	kg	10%
	2833.27	2833.2700	- - Of barium	kg	10%
	2833.29	2833.2900	- - Other	kg	10%
	2833.30	2833.3000	- Alums	kg	10%
	2833.40	2833.4000	- Peroxosulphates ( persulphates )	kg	10%
28.34			<b>Nitrites; nitrates.</b>		
	2834.10	2834.1000	- Nitrites	kg	10%
			- Nitrates:		
	2834.21	2834.2100	- - Of potassium	kg	10%
	2834.29	2834.2900	- - Other	kg	10%
28.35			<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2835.10	2835.1000	- Phosphinates ( hypophosphites ) phosphonates ( phosphites )	kg	10%
			- Phosphates:		
	2835.22	2835.2200	- - Of mono-or disodium	kg	10%
	2835.23	2835.2300	- - Of trisodium	kg	10%
	2835.24	2835.2400	- - Of potassium	kg	10%
	2835.25	2835.2500	- - Calcium hydrogenorthophosphate ( " dicalcium phosphate " )	kg	10%
	2835.26	2835.2600	- - Other phosphates of calcium	kg	10%
	2835.29	2835.2900	- - Other	kg	10%
			- Polyphosphates:		
	2835.31	2835.3100	- - Sodium triphosphate ( sodium tripolyphosphate )	kg	10%
	2835.39	2835.3900	- - Other	kg	10%
			<b>Carbonates; peroxocarbonates ( percarbonates); commercial ammonium carbonate containing ammonium carbonate.</b>		
	2836.10	2836.1000	- Commercial ammonium carbonate and other ammonium carbonates	kg	10%
	2836.20	2836.2000	- Disodium carbonate	kg	10%
	2836.30	2836.3000	- Sodium hydrogencarbonate ( sodium bicarbonate )	kg	10%
	2836.40	2836.4000	- Potassium carbonates	kg	10%
	2836.50	2836.5000	- Calcium carbonate	kg	5%
	2836.60	2836.6000	- Barium carbonate	kg	10%
	2836.70	2836.7000	- Lead carbonates	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other:		
	2836.91	2836.9100	- - Lithium carbonates	kg	10%
	2836.92	2836.9200	- - Strontium carbonate	kg	10%
	2836.99	2836.9900	- - Other	kg	10%
<b>28.37</b>			<b>Cyanides, cyanide oxides and complex cyanides.</b>		
			- Cyanides and cyanide oxides:		
	2837.11	2837.1100	- - Of sodium	kg	5%
	2837.19	2837.1900	- - Other	kg	5%
	2837.20	2837.2000	- Complex cyanides	kg	5%
<b>28.38</b>	2838.00	2838.0000	<b>Fulminates, cyanates and thiocyanates.</b>	kg	10%
<b>28.39</b>			<b>Silicates; commercial alkali metal silicates.</b>		
			- Of sodium:		
	2839.11	2839.1100	- - Sodium metasilicates	kg	10%
	2839.19	2839.1900	- - Other	kg	10%
	2839.20	2839.2000	- Of potassium	kg	10%
	2839.90	2839.9000	- Other	kg	5%
<b>28.40</b>			<b>Borates; peroxoborates ( perborates ).</b>		
			- Disodium tetraborate ( refined borax ):		
	2840.11	2840.1100	- - Anhydrous	kg	10%
	2840.19	2840.1900	- - Other	kg	10%
	2940.20	2940.2000	- Other borates	kg	10%
	2840.30	2840.3000	- Peroxoborates ( perborates )	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>28.41</b>			<b>Salts of oxometallic or peroxometallic acids.</b>		
	2841.10	2841.1000	- Aluminates	kg	10%
	2841.20	2841.2000	- Chromates of zinc or of lead	kg	10%
	2841.30	2841.3000	- Sodium dichromate	kg	10%
	2841.50	2841.5000	- Other chromates and dichromates; peroxochromates	kg	10%
			- Manganites, manganates and permanganates:		
	2841.61	2841.6100	- - Potassium permanganate	kg	10%
	2841.69	2841.6900	- - Other	kg	10%
	2841.70	2841.7000	- Molybdates	kg	10%
	2841.80	2841.8000	- Tungstates ( wolframates )	kg	10%
	2841.90	2841.9000	- Other	kg	10%
<b>28.42</b>			<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>		
	2842.10	2842.1000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	10%
	2842.90		- Other:		
		2842.9010	- - - Arsenites and arsenates of lead, of potassium or of sodium	kg	5%
		2842.9090	- - - Other	kg	10%
			<b>VI. MISCELLANEOUS</b>		
<b>28.43</b>			<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>		
	2843.10	2843.1000	- Colloidal precious metals	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Silver compounds:		
	2843.21	2843.2100	- - Silver nitrate	kg	10%
	2843.29	2843.2900	- - Other	kg	10%
	2843.30	2843.3000	- Gold compounds	kg	10%
	2843.90	2843.9000	- Other compounds; amalgams	kg	10%
<b>28.44</b>			<b>Radioactive chemical elements and radioactive isotopes ( including the fissile or fertile chemical elements and isotopes ) and their compounds; mixtures and residues containing these products.</b>		
	2844.10	2844.1000	- Natural uranium and its compounds; alloys, dispersions ( including cermets ), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	10%
	2844.20	2844.2000	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions ( including cermets ), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	kg	10%
	2844.30	2844.3000	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions ( including cermets ), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	kg	10%
	2844.40	2844.4000	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions ( including cermets ), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	10%
	2844.50	2844.5000	- Spent ( irradiated ) fuel elements ( cartridges ) of nuclear reactors	kg	10%

## Chapter 29

### Organic Chemicals

**Notes.**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound ( whether or not containing impurities ), except mixtures of acyclic hydrocarbon isomers ( other than stereoisomers ), whether or not saturated ( Chapter 27 );
  - (c) The products of headings 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 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.

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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 ) Urea ( heading 31.02 or 31.05 );
  - ( f ) Colouring matter of vegetable or animal origin ( heading 32.03 ), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores ( heading 32.04 ) or dyes or other colouring matter put up in forms or packings for retail sale ( heading 32.12 );
  - ( g ) Enzymes ( heading 35.07 );
  - ( h ) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms ( for example, tablets, sticks or similar forms ) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm<sup>3</sup> ( heading 36.06 );
  - ( ij ) 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
  - ( k ) 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.

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5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound; and
- (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 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, mercury or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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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 hereto-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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>29.01</b>			<b>Acyclic hydrocarbons.</b>		
	2901.10		- Saturated:		
		2901.1010	- - - Gases	kg	5%
		2901.1090	- - - Other	kg	10%
			- Unsaturated:		
	2901.21	2901.2100	- - Ethylene	kg	5%
	2901.22	2901.2200	- - Propene ( propylene )	kg	5%
	2901.23	2901.2300	- - Butene ( butylene ) and isomers thereof	kg	5%
	2901.24	2901.2400	- - Buta-1, 3- diene and isoprene	kg	5%
	2901.29		- - Other:		
		2901.2910	- - - Gases	kg	5%
		2901.2990	- - - Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>29.02</b>			<b>Cyclic hydrocarbons.</b>		
			- Cyclanes, cyclenes and cycloterpenes:		
	2902.11	2902.1100	- - Cyclohexane	kg	10%
	2902.19		- - Other:		
		2902.1910	- - - Gases	kg	5%
		2902.1990	- - - Other	kg	10%
	2902.20	2902.2000	- Benzene	kg	10%
	2902.30	2902.3000	- Toluene	kg	10%
			- Xylenes:		
	2902.41	2902.4100	- - o- Xylene	kg	5%
	2902.42	2902.4200	- - m- Xylene	kg	10%
	2902.43	2902.4300	- - p-Xylene	kg	10%
	2902.44	2902.4400	- - Mixed xylene isomers	kg	10%
	2902.50	2902.5000	- Styrene	kg	10%
	2902.60	2902.6000	- Ethylbenzene	kg	10%
	2902.70	2902.7000	- Cumene	kg	10%
	2902.90		- Other:		
		2902.9010	- - - Naphthalene	kg	5%
		2902.9090	- - - Other	kg	10%
<b>29.03</b>			<b>Halogenated derivatives of hydrocarbons.</b>		
			- Saturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.11	2903.1100	- - Chloromethane ( methyl chloride ) and chloroethane ( ethyl chloride )	kg	20%
	2903.12	2903.1200	- - Dichloromethane (methylene chloride )	kg	20%
	2903.13	2903.1300	- - Chloroform ( trichloromethane )	kg	20%
	2903.14	2903.1400	- - Carbon tetrachloride	kg	20%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2903.15	2903.1500	- - 1, 2-Dichloroethane ( ethylene dichloride )	kg	20%
	2903.19		- - Other:		
		2903.1910	- - - Gases	kg	5%
		2903.1920	- - - 1,1,1- Trichloroethane ( methyl chloroform )	kg	20%
		2903.1990	- - - Other	kg	20%
			- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.21	2903.2100	- - Vinyl chloride ( chloroethylene )	kg	5%
	2903.22	2903.2200	- - Trichloroethylene	kg	20%
	2903.23	2903.2300	- - Tetrachloroethylene ( perchloroethylene )	kg	20%
	2903.29	2903.2900	- - Other	kg	20%
	2903.30		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
		2903.3010	- - - Gases	kg	5%
		2903.3020	- - - 1,1,2-tetrafluoroethane ( HFC 134a )	kg	20%
		2903.3030	- - - Bromomethane ( methyl bromide )	kg	20%
		2903.3040	- - - 1,1,3,3,3, - Pentafluoro -2 - (trifluoromethyl)- prop - 1 - ene	kg	20%
		2903.3090	- - - Other	kg	20%
			- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
	2903.41	2903.4100	- - Trichlorofluoromethane ( CFC 11 )	kg	20%
	2903.42	2903.4200	- - Dichlorodifluoromethane ( CFC 12 )	kg	20%
	2903.43	2903.4300	- - Trichlorotrifluoroethane ( CFC 113 )	kg	20%
	2903.44		- - Dichlorotetrafluoroethanes and chloropentafluoroethane:		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
		2903.4410	- - - Dichlorotetrafluoroethane ( CFC-114)	kg	20%
		2903.4420	- - - Chloropentafluoroethane ( CFC 115 )	kg	20%
		2903.4490	- - - Other	kg	20%
	2903.45		- - Other derivatives perhalogenated only with fluorine and chlorine:		
		2903.4510	- - - Chlorodifluoroethane ( HCFC 22 )	kg	20%
		2903.4520	- - - 2,2-Dichloro- 1,1,1- trifluoroethane (HCFC123)	kg	20%
		2903.4530	- - - Chlorotrifluoromethane, pentachlorofluoroethane, tetrachlorodifluoroethanes, heptachlorofluoropropanes, hexachlorodifluoropropanes, pentachlorotrifluoropropanes, tetrachlorotetrafluoropropanes, trichloropentafluoropropanes, dichlorohexafluoropropanes and chloroheptafluoropropanes	kg	20%
		2903.4590	- - - Other	kg	20%
	2903.46		- - Bromochlorodifluoromethane bromotrifluoromethane & dibromotetrafluoroethanes:		
		2903.4610	- - - Bromochlorodifluoromethane ( Halon 1211 )	kg	20%
		2903.4620	- - - Bromotrifluoromethane ( Halon 1301 )	kg	20%
		2903.4630	- - - Dibromotetrafluoroethane ( Halon 2402 )	kg	20%
		2903.4690	- - - Other	kg	20%
	2903.47		- - Other perhalogenated derivatives:		
		2903.4710	- - - Gases	kg	5%
		2903.4790	- - - Other	kg	20%
	2903.49		- - Other:		
		2903.4910	- - - Gases	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		(6)
		2903.4920	--- Chlorodifluoromethane, dichlorotrifluoroethanes, chlorotetrafluoroethanes, chlorodifluoroethanes and dichloropentafluoropropanes	kg	20%
		2903.4930	--- Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	kg	20%
		2903.4940	--- Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	kg	20%
		2903.4990	--- Other - Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	kg	20%
	2903.51	2903.5100	- - 1,2,3,4,5,6-Hexachlorocyclohexane	kg	5%
	2903.59		- - Other:		
		2903.5910	- - - Gases	kg	5%
		2903.5990	- - - Other - Halogenated derivatives of aromatic hydrocarbons:	kg	20%
	2903.61	2903.6100	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg	20%
	2903.62	2903.6200	- - Hexachlorobenzene and DDT ( 1,1,1-trichloro-2,2-bis ( p-chlorophenyl ) ethane )	kg	5%
	2903.69	2903.6900	- - Other	kg	20%
<b>29.04</b>			<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>		
	2904.10	2904.1000	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	10%
	2904.20	2904.2000	- Derivatives containing only nitro or only nitroso groups	kg	10%
	2904.90		- Other:		
		2904.9010	--- Trichloronitromethane (chloropicrin)	Kg	20%
		2904.9090	--- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>29.05</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>				
	- Saturated monohydric alcohols:				
	2905.11	2905.1100	- - Methanol ( methyl alcohol )	kg	10%
	2905.12	2905.1200	- - Propan-1-01 ( prophy alcohol ) and propan-2-01 ( isopropyl alcohol )	kg	10%
	2905.13	2905.1300	- - Butan-1-01 ( n-butyl alcohol )	kg	10%
	2905.14	2905.1400	- - Other butanols	kg	10%
	2905.15	2905.1500	- - Pentanol ( amyl alcohol ) and isomers thereof	kg	10%
	2905.16	2905.1600	- - Octanol ( octyl alcohol ) and isomers thereof	kg	10%
	2905.17	2905.1700	- - Dodecan-1-01 ( lauryl alcohol ), hexadecan-1-01 ( cetyl alcohol ) and octadecan-1-01 ( stearyl alcohol )	kg	10%
	2905.19		- - Other:		
		2905.1910	- - - 3,3- Dimethylbutan-2-ol ( pinacolyl alcohol )	kg	20%
		2905.1990	- - - Other	kg	10%
	- Unsaturated monohydric alcohols:				
	2905.22	2905.2200	- - Acyclic terpene alcohols	kg	10%
	2905.29	2905.2900	- - Other	kg	10%
	- Diols:				
	2905.31	2905.3100	- - Ethylene glycol ( ethanediol )	kg	10%
	2905.32	2905.3200	- - Propylene glycol ( propane-1, 2-diol )	kg	10%
	2905.39	2905.3900	- - Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other polyhydric alcohols:		
	2905.41	2905.4100	- - 2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol ( trimethylolpropane )	kg	10%
	2905.42	2905.4200	- - Pentaerythritol	kg	5%
	2905.43	2905.4300	- - Mannitol	kg	10%
	2905.44	2905.4400	- - D-glucitol ( sorbitol )	kg	10%
	2905.45	2905.4500	- - Glycerol	kg	10%
	2905.49	2905.4900	- - Other	kg	10%
			- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	kg	10%
	2905.51	2905.5100	- - Ethchlorvynol (INN)	kg	10%
	2905.59	2905.5900	- - Other	kg	10%
<b>29.06</b>			<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
			- Cyclanic, cyclenic or cycloterpenic:		
	2906.11	2906.1100	- - Menthol	kg	10%
	2906.12	2906.1200	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	10%
	2906.13	2906.1300	- - Sterols and inositols	kg	10%
	2906.14	2906.1400	- - Terpineols	kg	10%
	2906.19	2906.1900	- - Other	kg	10%
			- Aromatic:		
	2906.21	2906.2100	- - Benzyl alcohol	kg	10%
	2906.29	2906.2900	- - Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>29.07</b>			<b>Phenols; phenol-alcohols.</b>		
			- Monophenols:		
	2907.11	2907.1100	- - Phenol ( hydroxybenzene ) and its salts	kg	10%
	2907.12	2907.1200	- - Cresols and their salts	kg	10%
	2907.13	2907.1300	- - Octylphenol, nonylphenol and their isomers; salts thereof	kg	10%
	2907.14	2907.1400	- - Xylenols and their salts	kg	10%
	2907.15	2907.1500	- - Naphthols and their salts	kg	10%
	2907.19	2907.1900	- - Other	kg	10%
			- Polyphenols; phenol- alcohols:		
	2907.21	2907.2100	- - Resorcinol and its salts	kg	10%
	2907.22	2907.2200	- - Hydroquinone ( quinol ) and its salts	kg	10%
	2907.23	2907.2300	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	10%
	2907.29	2907.2900	- - Other	kg	10%
<b>29.08</b>			<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>		
	2908.10	2908.1000	- Derivatives containing only halogen substituents and their salts	kg	10%
	2908.20	2908.2000	- Derivatives containing only sulpho groups, their salts and esters	kg	10%
	2908.90	2908.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			<b>IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
29.09			<b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenol, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined ), and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
			- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	2909.11	2909.1100	- - Diethyl ether	kg	10%
	2909.19	2909.1900	- - Other	kg	10%
	2909.20	2909.2000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
	2909.30	2909.3000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
			- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	2909.41	2909.4100	- - 2,2'-Oxydiethanol ( diethylene glycol, digol )	kg	10%
	2909.42	2909.4200	- - Monomethyl ethers of ethylene glycol or of diethylene glycol	kg	10%
	2909.43	2909.4300	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	10%
	2909.44	2904.4400	Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	10%
	2909.49	2909.4900	- - Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2909.50	2909.5000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
	2909.60	2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
<b>29.10</b>			<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
	2910.10	2910.1000	- Oxirane ( ethylene oxide )	kg	5%
	2910.20	2910.2000	- Methyloxirane ( propylene oxide )	kg	10%
	2910.30	2910.3000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin )	kg	10%
	2910.90	2910.9000	- Other	kg	10%
<b>29.11</b>	2911.00	2911.0000	<b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	kg	10%
			<b>V. ALDEHYDE-FUNCTION COMPOUNDS</b>		
<b>29.12</b>			<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>		
			- Acyclic aldehydes without other oxygen function:		
	2912.11		- - Methanal ( formaldehyde ):		
		2912.1110	- - - Gases	kg	5%
		2912.1190	- - - Other	kg	10%
	2912.12	2912.1200	- - Ethanal ( acetaldehyde )	kg	10%
	2912.13	2912.1300	- - Butanal ( butyraldehyde, normal isomer)	kg	10%
	2912.19	2912.1900	- - Other	kg	10%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Cyclic aldehydes without other oxygen function:		
	2912.21	2912.2100	- - Benzaldehyde	kg	10%
	2912.29	2912.2900	- - Other	kg	10%
	2912.30	2912.3000	- Aldehyde-alcohols	kg	10%
			- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function		
	2912.41	2912.4100	- - Vanillin ( 4-hydroxy-3-methoxy- benzaldehyde )	kg	10%
	2912.42	2912.4200	- - Ethylvanillin ( 3-ethoxy-4-hydroxybenzaldehyde )	kg	10%
	2912.49	2912.4900	- - Other	kg	10%
	2912.50	2912.5000	- Cyclic polymers of aldehydes	kg	10%
	2912.60	2912.6000	- Paraformaldehyde	kg	10%
29.13	2913.00	2913.0000	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.</b>	kg	10%
			<b>VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>		
29.14			<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
			- Acyclic ketones without other oxygen function:		
	2914.11	2914.1100	- - Acetone	kg	10%
	2914.12	2914.1200	- - Butanone ( methyl ethyl ketone )	kg	10%
	2914.13	2914.1300	- - 4-methylpentan-2-one ( methylisobutyl ketone )	kg	10%
	2914.19	2914.1900	- - Other	kg	10%
			- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
	2914.21	2914.2100	- - Camphor	kg	10%
	2914.22	2914.2200	- - Cyclohexanone and methylcyclohexanones	kg	10%
	2914.23	2914.2300	- - Ionones and methylionones	kg	10%
	2914.29	2914.2900	- - Other	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
	2914.31	2914.3100	- Aromatic ketones with out other oxygen function: - - Phenylacetone ( phenylpropan - 2- one )	kg	10%
	2914.39	2914.3900	- - Other	kg	10%
	2914.40	2914.4000	- Ketone-alcohols and ketone-aldehydes	kg	10%
	2914.50	2914.5000	- Ketone-phenols and ketones with other oxygen function	kg	10%
			- Quinones:		
	2914.61	2914.6100	- - Anthraquinone	kg	10%
	2914.69	2914.6900	- - Other	kg	10%
	2914.70	2914.7000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
<b>VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SHULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>					
<b>29.15</b>			<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
			- Formic acid, its salts and esters:		
	2915.11	2915.1100	- - Formic acid	kg	5%
	2915.12	2915.1200	- - Salts of formic acid	kg	10%
	2915.13	2915.1300	- - Esters of formic acid	kg	10%
			- Acetic acid and its salts; acetic anhydride:		
	2915.21	2915.2100	- - Acetic acid	kg	5%
	2915.22	2915.2200	- - Sodium acetate	kg	10%
	2915.23	2915.2300	- - Cobalt acetates	kg	10%
	2915.24	2915.2400	- - Acetic anhydride	kg	10%
	2915.29	2915.2900	- - Other	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
			- Esters of acetic acid:		
	2915.31	2915.3100	- - Ethyl acetate	kg	10%
	2915.32	2915.3200	- - Vinyl acetate	kg	10%
	2915.33	2915.3300	- - n-Butyl acetate	kg	10%
	2915.34	2915.3400	- - Isobutyl acetate	kg	10%
	2915.35	2915.3500	- - 2-Ethoxyethyl acetate	kg	10%
	2915.39	2915.3900	- - Other	kg	10%
	2915.40		- Mono-, di-or trichloroacetic acids, their salts and esters:		
		2915.4010	- - - Acid	kg	5%
		2915.4090	- - - Other	kg	10%
	2915.50	2915.5000	- Propionic acid, its salts and esters	kg	10%
	2915.60	2915.6000	- Butanoic acids, pentanoic acids, their salts and esters	kg	10%
	2915.70	2915.7000	- Palmitic acid, stearic acid, their salts and esters	kg	5%
	2915.90	2915.9000	- Other	kg	10%
<b>29.16</b>			<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
			- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :		
	2916.11		- - Acrylic acid and its salts:		
		2916.1110	- - - Acrylic acid	kg	5%
		2916.1190	- - - Other	kg	10%
	2916.12	2916.1200	- - Esters of acrylic acid	kg	10%
	2916.13		- - Methacrylic acid and its salts:		
		2916.1310	- - - Methacrylic acid	kg	5%
		2916.1390	- - - Other	kg	10%
	2916.14	2916.1400	- - Esters of methacrylic acid	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
	2916.15	2916.1500	- - Oleic, linoleic or linolenic acids, their salts and esters	kg	10%
	2916.19	2916.1900	- - Other	kg	10%
	2916.20	2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives  - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	kg	10%
	2916.31	2916.3100	- - Benzoic acid, its salts and esters	kg	10%
	2916.32	2916.3200	- - Benzoyl peroxide and benzoyl chloride	kg	10%
	2916.34	2916.3400	- - Phenylacetic acid and its salts	kg	10%
	2916.35	2916.3500	- - Esters of Phenylacetic acid	kg	10%
	2916.39	2916.3900	- - Other	kg	10%
<b>29.17</b>			<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives.</b>  - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives:		
	2917.11	2917.1100	- - Oxalic acid, its salts and esters	kg	10%
	2917.12	2917.1200	- - Adipic acid, its salts and esters	kg	10%
	2917.13	2917.1300	- - Azelaic acid, sebacic acid, their salts and esters	kg	10%
	2917.14	2917.1400	- - Maleic anhydride	kg	5%
	2917.19	2917.1900	- - Other	kg	10%
	2917.20	2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
			- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2917.31	2917.3100	- - Dibutyl orthophthalates	kg	10%
	2917.32	2917.3200	- - Dioctyl orthophthalates	kg	5%
	2917.33	2917.3300	- - Dinonyl or didecyl orthophthalates	kg	10%
	2917.34	2917.3400	- - Other esters of orthophthalic acid	kg	10%
	2917.35	2917.3500	- - Phthalic anhydride	kg	5%
	2917.36	2917.3600	- - Terephthalic acid and its salts	kg	10%
	2917.37	2917.3700	- - Dimethyl terephthalate	kg	10%
	2917.39	2917.3900	- - Other	kg	10%
<b>29.18</b>			<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
			- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxides and their derivatives:		
	2918.11	2918.1100	- - Lactic acid, its salts and esters	kg	10%
	2918.12	2918.1200	- - Tartaric acid	kg	10%
	2918.13	2918.1300	- - Salts and esters of tartaric acid	kg	10%
	2918.14	2918.1400	- - Citric acid	kg	10%
	2918.15	2918.1500	- - Salts and esters of citric acid	kg	10%
	2918.16	2918.1600	- - Gluconic acid, its salts and esters	kg	10%
	2918.19		- - Other:		
		2918.1910	--- 2,2- Diphenyl-2-hydroxyacetic acid (benzilic acid)	Kg	20%
		2918.1990	--- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2918.21	2918.2100	- - Salicylic acid and its salts	kg	10%
	2918.22	2918.2200	- - O-Acetylsalicylic acid, its salts and esters	kg	10%
	2918.23	2918.2300	- - Other esters of salicylic acid and their salts	kg	10%
	2918.29	2918.2900	- - Other	kg	10%
	2918.30	2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%
	2918.90	2918.9000	- Other	kg	10%
			<b>VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
29.19	2919.00	2919.0000	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	kg	10%
29.20			<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
	2920.10	2920.1000	- Thiophosphoric esters ( phosphorothioates ) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%
	2920.90		- Other:		
		2920.9010	--- Trimethyl phosphite, Triethyl phosphite, Dimethyl phosphite and Diethyl phosphite	kg	20%
		2920.9090	--- Other	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
<b>IX. NITROGEN-FUNCTION COMPOUNDS</b>					
<b>29.21</b>			<b>Amine-function compounds.</b>		
			- Acyclic monoamines and their derivatives; salts thereof:		
	2921.11		- - Methylamine, di-ortrimethylamine and their salts:		
		2921.1110	- - - Gases	kg	5%
		2921.1190	- - - Other	kg	10%
	2921.12	2921.1200	- - Diethylamine and its salts	kg	10%
	2921.19		- - Other:		
		2921.1910	- - - N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	kg	20%
		2921.1990	- - - Other	kg	10%
			- Acyclic polyamines and their derivatives; salts thereof:		
	2921.21	2921.2100	- - Ethylenediamine and its salts	kg	10%
	2921.22	2921.2200	- - Hexamethylenediamine and its salts	kg	10%
	2921.29	2921.2900	- - Other	kg	10%
	2921.30	2921.3000	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	kg	10%
			- Aromatic monoamines and their derivatives; salts thereof:		
	2921.41	2921.4100	- - Aniline and its salts	kg	10%
	2921.42	2921.4200	- - Aniline derivatives and their salts	kg	10%
	2921.43	2921.4300	- - Toluidines and their derivatives; salts thereof	kg	10%
	2921.44	2921.4400	- - Diphenylamine and its derivatives; salts thereof	kg	10%
	2921.45	2921.4500	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine ( betanaphthylamine ) and their derivatives; salts thereof	kg	10%
	2921.46	2921.4600	- - Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencametamine (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
	2921.49	2921.4900	- - Other	kg	10%
			- Aromatic polyamines and their derivatives; salts thereof:		
	2921.51	2921.5100	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	10%
	2921.59	2921.5900	- - Other	kg	10%
<b>29.22</b>			<b>Oxygen-function amino-compounds.</b>		
			- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
	2922.11	2922.1100	- - Monoethanolamine and its salts	kg	10%
	2922.12	2922.1200	- - Diethanolamine and its salts	kg	10%
	2922.13		- - Triethanolamine and its salts:		
		2922.1310	--- Triethanolamine	kg	20%
		2922.1390	--- Other	kg	10%
	2922.14	2922.1400	- - Dextropropoxyphene (INN) and its salts	kg	10%
	2922.19		- - Other:		
		2922.1910	--- N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-aminoethanols and their protonated salts, Ethyldiethanolamine and Methyldiethanolamine	kg	20%
		2922.1990	--- Other	kg	10%
			- 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	2922.2100	- - Aminohydroxynaphthalenesulphonic acids and their salts	kg	10%
	2922.22	2922.2200	- - Anisidines, dianisidines, phenetidines, and their salts	kg	10%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2922.29	2922.2900	- - Other	kg	10%
			- Amino-aldehydes, amino-ketones and amino quinones, other than those containing more than one kind of oxygen function; salts thereof:		
	2922.31	2922.3100	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	10%
	2922.39	2622.3900	- - Other	kg	10%
			- Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:		
	2922.41	2922.4100	- - Lysine and its esters; salts thereof	kg	10%
	2922.42	2922.4200	- - Glutamic acid and its salts	kg	10%
	2922.43	2922.4300	- - Anthranilic acid and its salts	kg	10%
	2922.44	2922.4400	- - Tilidine (INN) and its salts	kg	10%
	2922.49	2922.4900	- - Other	kg	10%
	2922.50	2922.5000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	10%
<b>29.23</b>			<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>		
	2923.10	2923.1000	- Choline and its salts	kg	10%
	2923.20	2923.2000	- Lecithins and other phosphoaminolipids	kg	10%
	2923.90	2923.9000	- Other	kg	10%
<b>29.24</b>			<b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>		
			- Acyclic amides ( including acyclic carbamates ) and their derivatives; salts thereof:		
	2924.11	2924.1100	- - Meprobamate (INN)	Kg	10%
	2924.19	2924.1900	- - Other	Kg	10%
			- Cyclic amides ( including cyclic carbamates ) and their derivatives; salts thereof:		
	2924.21	2924.2100	- - Ureines and their derivatives salts thereof	kg	10%

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(1)	(2)	(3)	(4)	(5)	(6)
	2924.23	2924.2300	- - 2-Acetamidobenzoic acid (N-acetylthranillic acid) and its salts	kg	10%
	2924.24	2924.2400	- - Ethinamate (INN)	kg	10%
29.25	2924.29	2924.2900	- - Other	kg	10%
			<b>Carboxyimide-function compounds (including saccharin and its salts ) and imine-function compounds.</b>		
			- Imides and their derivatives; salts thereof:		
	2925.11	2925.1100	- - Saccharin and its salts	kg	10%
	2925.12	2925.1200	- - Glutethimide (INN)	Kg	10%
	2925.19	2925.1900	- - Other	Kg	10%
	2925.20	2925.2000	- Imines and their derivatives; salts thereof	Kg	10%
29.26			<b>Nitrile-function compounds.</b>		
	2926.10	2926.1000	- Acrylonitrile	Kg	10%
	2926.20	2926.2000	- 1-Cyanoguanidine ( dicyandiamide )	Kg	10%
	2926.30	2926.3000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino- 4, 4-diphenylbutane)	kg	10%
	2926.90	2926.9000	- Other	Kg	10%
29.27	2927.00	2927.0000	<b>Diazo-, azo-or azoxy-compounds.</b>	Kg	10%
29.28	2928.00	2928.0000	<b>Organic derivatives of hydrazine or of hydroxylamine.</b>	Kg	10%
29.29			<b>Compounds with other nitrogen function.</b>		
	2929.10	2929.1000	- Isocyanates	kg	10%
	2929.90		- Other:		
		2929.9010	--- N,N-Dialkyl (methyl,ethyl, n-propyl or isopropyl) phosphoramidic dihalides, Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or Isopropyl) phosphoramidates	kg	20%
		2929.9090	--- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>					
<b>29.30</b>			<b>Organo-sulphur compounds.</b>		
	2930.10	2930.1000	- Dithiocarbonates ( xanthates )	kg	10%
	2930.20	2930.2000	- Thiocarbamates and dithiocarbamates	kg	10%
	2930.30	2930.3000	- Thiuram mono-, di-or tetrasulphides	kg	10%
	2930.40	2930.4000	- Methionine	kg	10%
	2930.90		- Other:		
		2930.9010	--- O,O-Diethyl S-[ 2-(diethylamino) ethyl ] phosphorothioate and its alkylated or protonated salts, N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) Aminoethane-2- thiols and their protonated salts, Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide) and O-Ethyl S-phnyl ethylphosphonothiolothionate (fonofos)	kg	20%
		2930.9020	--- Other containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	kg	20%
		2930.9090	--- Other	kg	10%
<b>29.31</b>	<b>2931.00</b>		<b>Other organo-inorganic compounds.</b>		
		2931.0010	--- Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atom	kg	20%
		2931.0090	--- Other	kg	10%
<b>29.32</b>			<b>Hetrocyclic compounds with oxygen hetro-atom(s) only.</b>		
			- Compounds containing an unfused furan ring ( whether or not hydrogenated ) in the structure:		
	2932.11	2932.1100	- - Tetrahydrofuran	kg	10%
	2932.12	2932.1200	- - 2-Furaldehyde ( furfuraldehyde )	kg	10%
	2932.13	2932.1300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2932.19	2932.1900	- - Other	kg	10%
			- Lactones:		
	2932.21	2932.2100	- - Coumarin, methylcoumarine and ethylcoumarins	kg	10%
	2932.29	2932.2900	- - Other lactones	kg	10%
			- Other :		
	2932.91	2932.9100	- - Isosafrole	kg	10%
	2932.92	2932.9200	- - 1-(1,3-Benzodioxol-5-yl) propan-2-one	kg	10%
	2932.93	2932.9300	- - Piperonal	kg	10%
	2932.94	2932.9400	- - Safrole	kg	10%
	2932.95	2932.9500	- - Tetrahydrocannabinols (all isomers)	kg	10%
	2932.99	2932.9900	- - Other	kg	10%
<b>29.33</b>			<b>Heterocyclic compounds with nitrogen heteroatom(s) only.</b>		
			- Compounds containing an unfused pyrazole ring ( whether or not hydrogenated ) in the structure:		
	2933.11	2933.1100	- - Phenazone ( antipyrin ) and its derivatives	kg	10%
	2933.19	2933.1900	- - Other	kg	10%
			- Compounds containing an unfused imidazole ring ( whether or not hydrogenated ) in the structure:		
	2933.21	2933.2100	- - Hydantoin and its derivatives	kg	10%
	2933.29	2933.2900	- - Other	kg	10%
			- Compounds containing an unfused pyridine ring ( whether or nor hydrogenated ) in the structure:		
	2933.31	2933.3100	- - Pyridine and its salts	kg	10%
	2933.32	2933.3200	- - Piperidine and its salts	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2933.33	2933.3300	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	kg	10%
	2933.39		- - Other:		
		2933.3910	- - - 3-Quinuclidinyl benzilate & Quinuclidine-3-ol	kg	20%
		2933.3990	- - - Other	kg	10%
			- Compounds containing in the structure a quinoline or isoquinoline ring- system ( whether or not hydrogenated ) not further fused:		
	2933.41	2933.4100	- - Levorphanol (INN) and its salts	kg	10%
	2933.49	2933.4900	- - Other	Kg	10%
			- Compounds containing a pyrimidine ring ( whether or not hydrogenated ) or piperazine ring in the structure:		
	2933.52	2933.5200	- - Malonylurea ( barbituric acid ) and its salts	kg	10%
	2933.53	2933.5300	- - Allobarital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	Kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
	2933.54	2933.5400	- - Other derivatives of malonylurea (barbituric acid); salts thereof	Kg	10%
	2933.55	2933.5500	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Kg	10%
	2933.59	2933.5900	- - Other	Kg	10%
			- Compounds containing an unfused triazine ring (whether or not hadrogenated ) in the structure:		
	2933.61	2933.6100	- - Melamine	Kg	10%
	2933.69	2933.6900	- - Other	Kg	10%
			- Lactams:		
	2933.71	2933.7100	- - 6-Hexanelactam ( epsilon-caprolactam )	kg	10%
	2933.72	2933.7200	- - Clobazam (INN) and methyprylon (INN)	Kg	10%
	2933.79	2933.7900	- - Other lactams	Kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other:		
	2933.91	2933.9100	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delotazepam (INN), diazepam (INN), estazolam (INN), ethylloflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg	10%
	2933.99	2933.9900	- - Other	kg	10%
<b>29.34</b>			<b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</b>		
	2934.10	2934.1000	- Compounds containing an unfused thiazole ring ( whether or not hydrogenated ) in the structure	kg	10%
	2934.20	2934.2000	- Compounds containing in the structure a benzothiazole ring-system ( whether or not hydrogenated ), not further fused	kg	10%
	2934.30	2934.3000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated ), not further fused	kg	10%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other:		
	2934.91	2934.9100	- - 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	kg	10%
	2934.99	2934.9900	- - Other	kg	10%
29.35	2935.00	2935.0000	<b>Sulphonamides.</b>	kg	10%
<b>XI. PROVITAMINS, VITAMINS AND HORMONES</b>					
29.36			<b>Provitamins and vitamins, natural or reproduced by synthesis ( including natural concentrates ), derivatives thereof used primarily as vitamins, and intermixture of the foregoing, whether or not in any solvent.</b>		
	2936.10	2936.1000	- Provitamins, unmixed	kg	5%
			- Vitamins and their derivatives, unmixed:		
	2936.21	2936.2100	- - Vitamin A and their derivatives,	kg	5%
	2936.22	2936.2200	- - Vitamin B <sub>1</sub> and its derivatives,	kg	5%
	2936.23	2936.2300	- - Vitamin B <sub>2</sub> and its derivatives,	kg	5%
	2936.24	2936.2400	- - D-or DL-Pantothenic acid ( Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	kg	5%
	2936.25	2936.2500	- - Vitamin B <sub>6</sub> and its derivatives,	kg	5%
	2936.26	2936.2600	- - Vitamin B <sub>12</sub> and its derivatives,	kg	5%
	2936.27	2936.2700	- - Vitamin C and its derivatives,	kg	5%
	2936.28	2936.2800	- - Vitamin E and its derivatives,	kg	5%
	2936.29	2936.2900	- - Other Vitamins and their derivatives	kg	5%
	2936.90	2936.9000	- Other, including natural concentrates	kg	5%



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H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
29.37		<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>		
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11	2937.1100	- - Somatotropin, its derivatives and structural analogues	kg	5%
2937.12	2937.1200	- - Insulin and its salts	kg	5%
2937.19	2937.1900	- - Other	kg	5%
		- Steroidal hormones, their derivatives and structural analogues:		
2937.21	2937.2100	- - Cortisone, hydrocortisone, prednisone ( dehydrocortisone ) and prednisolone ( dehydrohydrocortisone )	kg	5%
2937.22	2937.2200	- - Halogenated derivatives of corticosteroidal hormones	kg	5%
2937.23	2937.2300	- - Oestrogens and progestogens	Kg	5%
2937.29	2937.2900	- - Other	kg	5%
		- Catecholamine hormones, their derivatives and structural analogues:		
2937.31	2937.3100	- - Epinephrine	Kg	5%
2937.39	2937.3900	- - Other	Kg	5%
2937.40	2937.4000	- Amino-acid derivatives	Kg	5%
2937.50	2937.5000	- Prostaglandins, thromboxanes and leukotriene their derivatives and structural analogues	kg	5%
2937.90	2937.9000	- Other.	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
<b>XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR PRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>					
<b>29.38</b>			<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>		
	2938.10	2938.1000	- Rutoside ( rutin ) and its derivatives	kg	5%
	2938.90	2938.9000	- Other	kg	5%
<b>29.39</b>			<b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>		
			- Alkaloids of opium and their derivatives; salts thereof:		
	2939.11	2939.1100	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	Kg	5%
	2939.19	2939.1900	- - Other	kg	5%
			- Alkaloids of cinchona and their derivatives; salts thereof:		
	2939.21	2939.2100	- - Quinine and its salts	kg	5%
	2939.29	2939.2900	- - Other	kg	5%
	2939.30	2939.3000	- Caffeine and its salts	kg	5%
			- Ephedrine and their salts:		
	2939.41	2939.4100	- - Ephedrine and its salts	kg	5%
	2939.42	2939.4200	- - Pseudoephedrine ( INN ) and its salts	kg	5%
	2939.43	2939.4300	- - Cathine (INN) and its salts	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	2939.49	2939.4900	- - Other	kg	5%
			- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
	2939.51	2939.5100	- - Fenetyline (INN) and its salts	Kg	5%
	2939.59	2939.5900	- - Other	kg	5%
			- Alkaloids of rye ergot and their derivatives; salts thereof:		
	2939.61	2939.6100	- - Ergometrine ( INN ) and its salts	kg	5%
	2939.62	2939.6200	- - Ergotamine ( INN ) and its salts	kg	5%
	2939.63	2939.6300	- - Lysergic acid and its salts	kg	5%
	2939.69	2939.6900	- - Other	kg	5%
			- Other:		
	2939.91	2939.9100	- - Cocaine, ccgonine, levometamfetamine, metafetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	kg	5%
	2939.99	2939.9900	- - Other.	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>XIII. OTHER ORGANIC COMPOUNDS</b>					
29.40	2940.00	2940.0000	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.	kg	5%
29.41			<b>Antibiotics.</b>		
	2941.10	2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	5%
	2941.20	2941.2000	- Streptomycin and their derivatives; salts thereof	kg	5%
	2941.30	2941.3000	- Tetracyclines and their derivatives; salts thereof	kg	5%
	2941.40	2941.4000	- Chloramphenicol and its derivatives; salts thereof	kg	5%
	2941.50	2941.5000	- Erythromycin and its derivatives; salts thereof	kg	5%
	2941.90	2941.9000	- Other	kg	5%
29.42	2942.00	2942.0000	<b>Other organic compounds.</b>	kg	5%

**Chapter 30**

**Pharmaceutical products**

**Notes.**

**1. This Chapter does not cover:**

- ( a ) Foods or beverages( such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters ), other than nutritional preparations for intravenous administration ( Section IV );
- ( b ) Plasters specially calcined or finely ground for use in dentistry ( heading 25.20 );
- ( c ) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses ( heading 33.01 );
- ( d ) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- ( e ) Soap or other products of heading 34.01 containing added medicaments;
- ( f ) Preparations with a basis of plaster for use in dentistry ( heading 34.07 ); or
- ( g ) Blood albumin not prepared for therapeutic or prophylactic uses ( heading 35.02 ).

**2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.**

**3. For the purposes of headings 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.

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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 and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patients, being unmixed products put up in measured dose or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments; and
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
30.01			<b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic used, not elsewhere specified or included.</b>		
	3001.10	3001.1000	- Glands and other organs, dried, whether or not powdered	kg	Free
	3001.20	3001.2000	- Extracts of glands or other organs or of their secretions	kg	Free
	3001.90	3001.9000	- Other	kg	Free

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
30.02			<b>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions, and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.</b>		
	3002.10	3002.1000	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	kg	Free
	3002.20	3002.2000	- Vaccines for human medicine	kg	Free
	3002.30	3002.3000	- Vaccines for veterinary medicine	kg	Free
	3002.90		- Other:		
		3002.9010	--- Saxitoxin	kg	20%
		3002.9020	--- Ricin	kg	20%
		3002.9090	--- Other	kg	Free
30.03			<b>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.</b>		
	3003.10	3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	5%
	3003.20	3003.2000	- Containing other antibiotics	kg	5%
			- Containing hormones or other products of heading 29.37 but not containing antibiotics:		
	3003.31	3003.3100	- - Containing insulin	kg	5%
	3003.39	3003.3900	- - Other	kg	5%
	3003.40	3003.4000	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	kg	5%
	3003.90		- Other:		
		3003.9010	--- Anaesthetics	kg	5%
		3003.9090	--- Other	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
30.04			<b>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.</b>		
	3004.10	3004.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or sterptomycins or their derivatives	kg	5%
	3004.20	3004.2000	- Containing other antibiotics - Containing hormones or other products of heading 29.37 but not containing antibiotics:	kg	5%
	3004.31	3004.3100	- - Containing insulin	kg	5%
	3004.32	3004.3200	- - Containing corticosteroid hormones, their derivatives and structural analogues	kg	5%
	3004.39	3004.3900	- - Other	kg	5%
	3004.40	3004.4000	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	kg	5%
	3004.50	3004.5000	- Other medicaments containing vitamins or other products of heading 29.36	kg	5%
	3004.90		- Other:		
		3004.9010	- - - Anaesthetics	kg	5%
		3004.9090	- - - Other	kg	5%
30.05			<b>Wadding, gauze, bandages and similar articles ( for example, dressings, adhesive plasters, poultices ), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</b>		
	3005.10	3005.1000	- Adhesive dressings and other articles having an adhesive layer	kg	5%
	3005.90	3005.9000	- Other	kg	5%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>30.06</b>			<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>		
	3006.10	3006.1000	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	kg	5%
	3006.20	3006.2000	- Blood-grouping reagents	kg	5%
	3006.30	3006.3000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	5%
	3006.40	3006.4000	- Dental cements and other dental fillings; bone reconstruction cements	kg	5%
	3006.50	3006.5000	- First-aid boxes and kits	kg	5%
	3006.60	3006.6000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.	kg	10%
	3006.70	3006.7000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments.	Kg	5%
	3006.80	3006.8000	- Waste pharmaceuticals.	kg	10%

**Chapter 31**

**Fertilizers**

**Notes.**

1. This Chapter does not cover:
  - ( a ) Animal blood of heading. 05.11;
  - ( b ) Separate chemically defined compounds ( other than those answering to the descriptions in Note 2( A ), 3( A ), 4( A ) or 5 below ); or
  - ( c ) Cultured potassium chloride crystals ( other than optical elements ) weighing not less than 2.5g 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 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 ) Fertilizers consisting of any of the goods described in ( A ) above mixed together.
  - ( C ) Fertilizers consisting of ammonium chloride or of any of the goods described in ( A ) or ( B ) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
  - ( D ) Liquid fertilizers consisting of the goods of subparagraph ( A ) ( ii ) or ( viii ) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

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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) Fertilizers consisting of any of the goods described in ( A ) above mixed together, but with no account being taken of the fluorine content limit.
  - (C) Fertilizers consisting of any of the goods described in ( A ) or ( B ) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
4. Heading 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) Fertilizers consisting of any of the goods described in ( A ) above mixed together.
5. Ammonium dihydrogenorthophosphate ( monoammonium phosphate ) and diammonium hydrogenorthophosphate ( diammonium phosphate ), whether or not pure and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term " other fertilizers " applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
31.01	3101.00	3101.0000	<b>Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.</b>	kg	Free
31.02			<b>Mineral or chemical fertilizers, nitrogenous.</b>		
	3102.10	3102.1000	- Urea, whether or not in aqueous solution - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	kg	Free
	3102.21	3102.2100	- - Ammonium sulphate	kg	Free
	3102.29	3102.2900	-- Other	kg	Free
	3102.30	3102.3000	- Ammonium nitrate, whether or not in aqueous solution	kg	Free
	3102.40	3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other in-organic non-fertilizing substances	kg	Free
	3102.50	3102.5000	- Sodium Nitrate	kg	Free
	3102.60	3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Free
	3102.70	3102.7000	- Calcium cyanamide	kg	Free
	3102.80	3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Free
	3102.90	3102.9000	- Other, including mixtures not specified in the foregoing subheadings	kg	Free

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>31.03</b>			<b>Mineral or chemical fertilizers, phosphatic.</b>		
	3103.10	3103.1000	- Superphosphates	kg	Free
	3103.20	3103.2000	- Basic slag	kg	Free
	3103.90	3103.9000	- Other	kg	Free
<b>31.04</b>			<b>Mineral or chemical fertilizers, potassic.</b>		
	3104.10	3104.1000	- Carnallite, sylvite and other crude natural potassium salts	kg	Free
	3104.20	3104.2000	- Potassium chloride	kg	Free
	3104.30	3104.3000	- Potassium sulphate	kg	Free
	3104.90	3104.9000	- Other	kg	Free
<b>31.05</b>			<b>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b>		
	3105.10	3105.1000	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg	kg	Free
	3105.20	3105.2000	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	kg	Free

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3105.30	3105.3000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Free
	3105.40	3105.4000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)  - Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:	kg	Free
	3105.51	3105.5100	- - Containing nitrates and phosphates	kg	Free
	3105.59	3105.5900	- - Other	kg	Free
	3105.60	3105.6000	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and phosphorus and potassium	kg	Free
	3105.90	3105.9000	- Other	kg	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.

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
32.01			<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>		
	3201.10	3201.1000	- Quebracho extract	kg	5%
	3201.20	3201.2000	- Wattle extract	kg	5%
	3201.90	3201.9000	- Other	kg	5%
32.02			<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>		
	3202.10	3202.1000	- Synthetic organic tanning substances	kg	5%
	3202.90	3202.9000	- Other	kg	5%
32.03	3203.00	3203.0000	<b>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</b>	kg	5%
32.04			<b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</b>		



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter.		
	3204.11	3204.1100	-- Disperse dyes and preparations based thereon	kg	5%
	3204.12	3204.1200	-- Acid dyes, whether or not premetallised and preparations based thereon; mordant dyes and preparations based thereon	kg	5%
	3204.13	3204.1300	-- Basic dyes and preparations based thereon	kg	5%
	3204.14	3204.1400	-- Direct dyes and preparations based thereon	kg	5%
	3204.15	3204.1500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	5%
	3204.16	3204.1600	-- Reactive dyes and preparations based thereon	kg	5%
	3204.17	3204.1700	-- Pigments and preparations based thereon	kg	5%
	3204.19	3204.1900	-- Other, including mixtures of colouring matter of two or more of the subheading 3204.11 to 3204.19	kg	5%
	3204.20	3204.2000	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	5%
	3204.90	3204.9000	- Other	kg	5%
<b>32.05</b>	<b>3205.00</b>	<b>3205.0000</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	<b>kg</b>	<b>5%</b>
<b>32.06</b>			<b>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.</b>		
			- Pigments and preparations based on titanium dioxide:		
	3206.11	3206.1100	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter.	kg	5%
	3206.19	3206.1900	- - Other	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3206.20	3206.2000	- Pigments and preparations based on chromium compounds	kg	5%
	3206.30	3206.3000	- Pigments and preparations based on cadmium - Other colouring matter and other preparations	kg	5%
	3206.41	3206.4100	-- Ultramarine and preparations based thereon	kg	5%
	3206.42	3606.4200	-- Lithopone and other pigments and preparations based on zinc sulphide		
	3206.43	3206.4300	-- Pigments and preparations based on hexacyanoferrates ( ferrocyanidies and ferricyandies )	kg	5%
	3206.49	3206.4900	-- Other	kg	5%
	3206.50	3206.5000	- Inorganic products of a kind used as luminophores	kg	5%
<b>32.07</b>			<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes ( slips ), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass, industry; glass frit and other glass, in the form of powder, granules of flakes.</b>		
	3207.10	3207.1000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	5%
	3207.20	3707.2000	- Vitrifiable enamels and glazes, engobes ( slips ) and similar preparations	kg	5%
	3207.30	3207.3000	- Liquid lustres and similar preparations	kg	5%
	3207.40	3207.4000	- Glass frit and other glass, in the form of powder, granules or flakes	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>32.08</b>			<b>Paints and varnishes ( including enamels and lacquers ) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>		
	3208.10	3208.1000	- Based on polyesters	kg	30%
	3208.20	3208.2000	- Based on acrylic or vinyl polymers	kg	30%
	3208.90	3208.9000	- Other	kg	30%
<b>32.09</b>			<b>Paints and varnishes ( including enamels and lacquers ) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>		
	3209.10	3209.1000	- Based on acrylic or vinyl polymers	kg	30%
	3209.90	3209.9000	- Other	kg	30%
<b>32.10</b>	3210.00		<b>Other paints and varnishes ( including enamels and lacquers ) and distempers ); prepared water pigments of a kind used for finishing leather.</b>		
		3210.0010	- - - Prepared water pigments of a kind used for finishing leather	kg	5%
		3210.0090	- - - Other	kg	30%
<b>32.11</b>	3211.00	3211.0000	<b>Prepared driers.</b>	kg	5%
<b>32.12</b>			<b>Pigments ( including metallic powders and flakes ) dispersed in non-aqueous media, in a 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</b>		
	3212.10	3212.1000	- Stamping foils	kg	30%
	3212.90		- Other:		
		3212.9010	- - - Dyes and other Colouring matter put up in forms or packing for retail sale	kg	20%
		3212.9090	- - - Other	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
32.13			<b>Artists', students' or sign board printers' colours modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar form or packings.</b>		
	3213.10	3213.1000	- Colours in sets	kg	20%
	3213.90	3213.9000	- Other	kg	20%
32.14			<b>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.</b>		
	3214.10	3214.1000	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	20%
	3214.90	3214.9000	- Other	kg	20%
32.15			<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>		
			- Printing ink:		
	3215.11	3215.1100	- - Black	kg	5%
	3215.19	3215.1900	- - Other	kg	5%
	3215.90		- Other:		
		3215.9010	- - - Stencil or cyclostyling ink	kg	5%
		3215.9090	- - - Other	kg	10%

Chapter 33

Essential oils and resinoids;  
perfumery, cosmetic or toilet  
preparations

Notes.

1. This Chapter does not cover:
  - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
  - (b) Soap or other products of heading 34.01; or
  - (c) Gum, wood or sulphate turpentine or other products of heading 38.05
2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Heading 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed ( other than aqueous distillates and aqueous solutions of essential oils ), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression " perfumery, cosmetic or toilet preparations " in heading 33.07 applies, *inter alia*, to the following products: scented sachets, odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non woven, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
33.01			Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Essential oils of citrus fruit:		
	3301.11	3301.1100	-- Of bergamot	kg	30%
	3301.12	3301.1200	-- Of orange	kg	30%
	3301.13	3301.1300	-- Of lemon	kg	30%
	3301.14	3301.1400	-- Of lime	kg	30%
	3301.19	3301.1900	-- Other	kg	30%
			- Essential oils other than those of citrus fruit:		
	3301.21	3301.2100	-- Of geranium	Kg0	30%
	3301.22	3301.2200	-- Of jasmin	kg	30%
	3301.23	3301.2300	-- Of lavender or of lavandin	kg	30%
	3301.24	3301.2400	-- Of peppermint (Mentha piperita)	kg	30%
	3301.25	3301.2500	-- Of other mints	kg	30%
	3301.26	3301.2600	-- Of vetiver	kg	30%
	3301.29	3301.2900	-- Other	kg	30%
	3301.30	3301.3000	- Resinoids	kg	30%
	3301.90		- Other:		
		3301.9010	--- Of a kind used as medicament (aqueous distillates)	kg	10%
		3301.9090	--- Other	kg	30%
33.02			<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3302.10		- Of a kind used in the food or drink industries:		
		3302.1010	--- Of a kind used in non- alcoholic drinks industries or in preparing or flavoring food	kg	10%
		3302.1090	--- Of kind used in alcoholic drinks industries	kg	20%
	3302.90	3302.9000	- Other	Kg	35%
<b>33.03</b>	3303.00	3303.0000	<b>Perfumes and toilet waters.</b>	kg	35%
<b>33.04</b>			<b>Beauty or make-up preparations and preparations for the care of the skin ( other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</b>		
	3304.10	3304.1000	- Lip make-up preparations	kg	35%
	3304.20	3304.2000	- Eye make-up preparations	kg	35%
	3304.30	3304.3000	- Manicure or pedicure preparations	kg	35%
			- Other:		
	3304.91	3304.9100	-- Powders, whether or not compressed	kg	35%
	3304.99	3304.9900	-- Other	kg	35%
<b>33.05</b>			<b>Preparations for use on the hair.</b>		
	3305.10	3305.1000	- Shampoos	kg	35%
	3305.20	3305.2000	- Preparations for permanent waving or straightening	kg	35%
	3305.30	3305.3000	- Hair lacquers	kg	35%
	3305.90	3305.9000	- Other	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>33.06</b>			<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.</b>		
	3306.10	3306.1000	- Dentifrices	kg	10%
	3306.20	3306.2000	- Yarn used to clean between the teeth (dental floss)	kg	10%
	3306.90	3306.9000	- Other	kg	10%
<b>33.07</b>			<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.</b>		
	3307.10	3307.1000	- Pre-shave, shaving or after-shave preparations	kg	35%
	3307.20	3307.2000	- Personal deodorants and antiperspirants	kg	35%
	3307.30	3307.3000	- Perfumed bath salts and other bath preparations	kg	35%
			- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
	3307.41	3307.4100	- - "Agarbatti" and other odoriferous preparations which operate by burning	kg	35%
	3307.49	3307.4900	- - Other	kg	35%
	3307.90	3307.9000	- Other	kg	35%



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 transport or translucent liquid or stable emulsion without separation of insoluble matter; and
  - ( b ) Reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m ( 45 dyne/cm ) or less
4. In heading 34.03 the expression " petroleum oils and oils obtained from bituminous minerals " applies to the products defined in Note 2 to Chapter 27.

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5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

- (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (B) Products obtained by mixing different waxes;
- (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances' or other materials.

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (heading 34.05, 38.09, etc.).

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
34.01			<b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</b>		

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Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
			- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non woven, impregnated, coated or covered with soap or detergent:		
	3401.11	3401.1100	-- For toilet use (including medicated products )	kg	30%
	3401.19	3401.1900	-- Other	kg	30%
	3401.20		- Soap in other forms:		
		3401.2010	--- Soap Noodles	Kg	20%
		3401.2020	--- Soap in powder form	Kg	30%
		3401.2090	--- Other	Kg	30%
	3401.30	3401.3000	- 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.	kg	30%
<b>34.02</b>			<b>Organic surface-active agents ( other than soap); surface-active preparations, washing preparations ( including auxiliary washing preparations ) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</b>		
			- Organic surface-active agents, whether or not put up for retail sale:		
	3402.11		-- Anionic:		
		3402.1110	--- Mixture of alkyl benzene sulphonic acid (LABSA)	kg	5%
		3402.1120	--- Washing preparations (Detergents)	kg	30%
		3402.1130	--- Separating Agent	kg	5%
		3402.1190	--- Other	kg	10%
	3402.12		-- Cationic:		
		3402.1210	--- Separating Agent (Salt of Fatty Acid)	Kg	5%
		3402.1290	--- Other	Kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3402.13		-- Non-ionic:		
		3402.1310	--- Separating Agent	kg	5%
		3402.1390	--- Other	kg	20%
	3402.19	3402.1900	-- Other	kg	20%
	3402.20	3402.2000	- Preparations put up for retail sale	kg	20%
	3402.90	3402.9000	- Other	kg	20%
<b>34.03</b>			<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations, and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b>		
			- Containing petroleum oils or oils obtained from bituminous minerals:		
	3403.11	3403.1100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	5%
	3403.19	3403.1900	-- Other	kg	5%
			- Other:		
	3403.91	3403.9100	-- Preparations for the treatment of textile materials, leather, furskins of or other materials	kg	5%
	3403.99	3403.9900	-- Other	kg	5%
<b>34.04</b>			<b>Artificial waxes and prepared waxes.</b>		
	3404.10	3404.1000	- Of chemically modified lignite	kg	20%
	3404.20	3404.2000	- Of poly(oxyethylene) (polyethylene glycol)	kg	20%
	3404.90	3404.9000	- Other	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>34.05</b>			<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metals, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04</b>		
	3405.10	3405.1000	- Polishes, creams and similar preparations for footwear or leather	kg	30%
	3405.20	3405.2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	30%
	3405.30	3405.3000	- Polishes and similar preparations for coachwork, other than metal polishes	kg	30%
	3405.40	3405.4000	- Scouring pastes and powders and other scouring preparations	kg	30%
	3405.90	3405.9000	- Other	kg	30%
<b>34.06</b>	3406.00	3406.0000	<b>Candles, tapers and the like.</b>	kg	30%

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**Chapter 34**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
34.07	3407.00		<b>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).</b>		
		3407.0010	--- Dental wax or dental impression compounds; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	kg	5%
		3407.0090	--- Other	kg	20%

Chapter 35

Albuminoidal substances;  
modified starches; glues; enzymes

Notes.

1. This Chapter does not cover:

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

2. For the purposes of heading 35.05, the term " dextrines " means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
35.01			Casein, caseinates and other casein derivatives; casein glues.		
	3501.10	3501.1000	- Casein	kg	20%
	3501.90	3501.9000	Other	kg	20%
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	3502.1100	-- Dried	kg	20%
	3502.19	3502.1900	-- Other	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(5)
	3502.20	3502.2000	- Milk albumin, including concentrates of two or more whey proteins	kg	20%
	3502.90	3502.9000	- Other	kg	20%
35.03	3503.00	3503.0000	<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.</b>	kg	20%
35.04	3504.00	3504.0000	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>	kg	20%
35.05			<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>		
	3505.10	3505.1000	- Dextrins and other modified starches	kg	20%
	3505.20	3505.2000	- Glues	kg	20%
35.06			<b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.</b>		
	3506.10	3506.1000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	kg	20%
			- Other:		
	3506.91	3506.9100	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber .	kg	20%
	3506.99	3506.9900	-- Other	kg	20%
35.07			<b>Enzymes; prepared enzymes not elsewhere specified or included.</b>		
	3507.10	3507.1000	- Rennet and concentrates thereof	kg	20%
	3507.90	3507.9000	- Other	kg	20%



**Chapter 36**  
**Explosives; pyrotechnic products;**  
**matches; pyrophoric alloys; certain**  
**combustible preparations**

**Notes.**

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading 36.06 applies only to:
  - (a) Metaldehyde, hexamethyleneteramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers or a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
36.01	3601.00	3601.0000	Propellent powders.	kg	5%
36.02	3602.00	3602.0000	Prepared explosives, other than propellent powders.	kg	5%
36.03	3603.00	3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	kg	5%
36.04			Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
	3604.10	3604.1000	- Fireworks	kg	35%
	3604.90	3604.9000	- Other	kg	35%
36.05	3605.00	3605.0000	Matches, other than pyrotechnic articles of heading 36.04.	kg	20%
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	3606.1000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	kg	30%
	3606.90	3606.9000	- Other	kg	30%

**Chapter 37**

**Photographic or cinematographic goods**

**Notes.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
37.01			<b>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.</b>		
	3701.10	3701.1000	- For X-ray	m <sup>2</sup>	5%
	3701.20	3701.2000	- Instant print film	kg	10%
	3701.30	3701.3000	- Other plates and film, with any side exceeding 25 mm	m <sup>2</sup>	10%
			- Other:		
	3701.91	3701.9100	-- For colour photography (polychrome)	kg	10%
	3701.99	3701.9900	-- Other	m <sup>2</sup>	10%
37.02			<b>Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>		
	3702.10	3702.1000	- For X-ray	m <sup>2</sup>	5%
	3702.20	3702.2000	- Instant print film	m <sup>2</sup>	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other film, without perforations, of a width not exceeding 105 mm:		
	3702.31	3702.3100	-- For colour photography (polychrome)	u	10%
	3702.32	3702.3200	-- Other, with silver halide emulsion	m <sup>2</sup>	10%
	3702.39	3702.3900	-- Other	m <sup>2</sup>	10%
			- Other film, without perforations, of a width exceeding 105 mm :		
	3702.41	3702.4100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m <sup>2</sup>	10%
	3702.42	3702.4200	-- Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	m <sup>2</sup>	10%
	3702.43	3702.4300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	m <sup>2</sup>	10%
	3702.44	3702.4400	-- Of a width exceeding 105 mm but not exceeding 610 mm	m <sup>2</sup>	10%
			- Other film, for colour photography (polychrome):		
	3702.51	3702.5100	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	m	10%
	3702.52	3702.5200	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	m	10%
	3702.53	3702.5300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	10%
	3702.54	3702.5400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	m	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3702.55	3702.5500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30m	m	10%
	3702.56	3702.5600	-- Of a width exceeding 35 mm	m	10%
			- Other:		
	3702.91	3702.9100	-- Of a width not exceeding 16 mm.	m	10%
	3702.93	3702.9300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	m	10%
	3702.94	3702.9400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30m	m	10%
	3702.95	3702.9500	-- Of a width exceeding 35 mm	m	10%
<b>37.03</b>			<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>		
	3703.10	3703.1000	- In rolls of a width exceeding 610 mm	kg	10%
	3703.20	3703.2000	- Other, for colour photography ( polychrome )	kg	10%
	3703.90	3703.9000	- Other	kg	10%
<b>37.04</b>	3704.00	3704.0000	<b>Photographic plates, film, paper paperboard and textiles, exposed but not developed.</b>	kg	10%
<b>37.05</b>			<b>Photographic plates, film, paper exposed and and developed, other than cinematographic film.</b>		
	3705.10	3705.1000	- For offset reproduction	kg	10%
	3705.20	3705.2000	- Microfilms	kg	10%
	3705.90	3705.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
37.06			<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>		
	3706.10	3706.1000	- Of a width of 35 mm or more	m	10%
	3706.90	3706.9000	- Other	m	10%
37.07			<b>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.</b>		
	3707.10	3707.1000	- Sensitising emulsions	kg	10%
	3707.90	3707.9000	- Other	kg	10%

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:
  - (a) Separate chemically defined elements or compounds with the exception of the following:
    - (1) Artificial graphite ( heading 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) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
  - (d) Medicaments ( heading 30.03 or 30.04 ); or
  - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.  
  
(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Tariff:
  - (a) Cultured crystals ( other than optical elements ) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) Fusel oil: Dippel's oil;
  - (c) Ink removers put up in packings for retail sale;
  - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
  - (e) Ceramic firing testers fusible ( for example, Seger cones ).

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4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles.

The term "municipal waste", however, does not cover:

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
  - (b) Industrial waste;
  - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
  - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
  - (b) Waste organic solvents;
  - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
  - (d) Other wastes from chemical or allied industries.

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

**Subheading Note.**

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

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## Chapter 38

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
38.01			<b>Artificial graphite; colloidal or semi - colloidal graphite, preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi - manufactures.</b>		
	3801.10	3801.1000	- Artificial graphite	kg	5%
	3801.20	3801.2000	- Colloidal or semi-colloidal graphite	kg	5%
	3801.30	3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	5%
	3801.90	3801.9000	- Other	kg	5%
38.02			<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>		
	3802.10	3802.1000	- Activated carbon	kg	10%
	3802.90	3802.9000	- Other	kg	10%
38.03	3803.00	3803.0000	<b>Tall oil, whether or not refined.</b>	kg	10%
38.04	3804.00	3804.0000	<b>Residual lyes from the manufacture of wood pulp, whether or not concentrated desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.</b>	kg	10%
38.05			<b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymine; pine oil containing alpha-terpineol as the main constituent.</b>		
	3805.10	3805.1000	- Gum, wood or sulphate turpentine oils	kg	10%
	3805.20	3805.2000	- Pine oil	kg	10%
	3805.90	3805.9000	- Other	kg	10%



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Heading No  (1)	H.S Code  (2)	Tariff Item No.  (3)	Description  (4)	Standard Unit of Quantity  (5)	Duty Rate  (6)
<b>38.06</b>			<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>		
	3806.10	3806.1000	- Rosin and resin acids	kg	10%
	3806.20	3806.2000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	10%
	3806.30	3806.3000	- Ester gums	kg	10%
	3806.90	3806.9000	- Other	kg	10%
<b>38.07</b>	3807.00	3807.0000	<b>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</b>	kg	10%
<b>38.08</b>			<b>Insecticides, rodenticides, fungicides herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles ( for example, sulphur treated bands, wicks and candles, and fly-papers).</b>		
	3808.10	3808.1000	- Insecticides	kg	10%
	3808.20	3808.2000	- Fungicides	kg	10%
	3808.30	3808.3000	- Herbicides, anti-sprouting products and plant-growth regulators	kg	5%
	3808.40	3808.4000	- Disinfectants	kg	10%
	3808.90	3808.9000	- Other	kg	10%
<b>38.09</b>			<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included.</b>		

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Heading No  (1)	H.S Code  (2)	Tariff Item No.  (3)	Description  (4)	Standard Unit of Quantity  (5)	Duty Rate  (6)
	3809.10	3809.1000	- With a basis of amylaceous substances	kg	5%
			- Other:		
	3809.91	3809.9100	- - Of a kind used in the textile or like industries	kg	5%
	3809.92	3809.9200	- - Of a kind used in the paper or like industries	kg	5%
	3809.93	3809.9300	- - Of a kind used in the leather or like industries	kg	5%
	3809.99	3809.9900	- - Other	kg	5%
<b>38.10</b>			<b>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.</b>		
	3810.10	3810.1000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	5%
	3810.90	3810.9000	- Other	kg	5%
<b>38.11</b>			<b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.</b>		
			- Anti-knock preparations:		
	3811.11	3811.1100	- - Based on lead compounds	kg	10%
	3811.19	3811.1900	- - Other	kg	10%

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Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
			- Additives for lubricating oils:		
	3811.21	3811.2100	- - Containing petroleum oils or oils obtained from bituminous minerals	kg	10%
	3811.29	3811.2900	- - Other	kg	10%
	3811.90	3811.9000	- Other	kg	10%
<b>38.12</b>			<b>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising pre- parations and other compound stabilisers for rubber or plastics.</b>		
	3812.10	3812.1000	- Prepared rubber accelerators	kg	5%
	3812.20	3812.2000	- Compound plasticisers for rubber or plastics	kg	5%
	3812.30	3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics.	kg	5%
<b>38.13</b>	3813.00	3813.0000	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>	kg	Free
<b>38.14</b>	3814.00	3814.0000	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>	kg	10%
<b>38.15</b>			<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>		
			- Supported catalysts:		
	3815.11	3815.1100	- - With nickel or nickel compounds as the active substance	kg	10%
	3815.12	3815.1200	- - With precious metal or precious metal compounds as the active substance	kg	10%
	3815.19	3815.1900	- - Other	kg	10%
	3815.90	3815.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
38.16	3816.00	3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	kg	5%
38.17	3817.00	3817.0000	Mixed alkyl benzenes and mixed Alkyl naphthalenes, other than those of heading 27.07 or 29.02.	kg	10%
38.18	3818.00	3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	10%
38.19	3819.00	3819.0000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	kg	10%
38.20	3820.00	3820.0000	Anti-freezing preparations and prepared de-icing fluids.	kg	10%
38.21	3821.00	3821.0000	Prepared culture media for development of micro-organisms.	kg	5%
38.22	3822.00	3822.0000	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	kg	5%
38.23			<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>		
			- Industrial monocarboxylic fatty acids; acid oils from refining:		
	3823.11	3823.1100	-- Stearic acid	kg	10%
	3823.12	3823.1200	-- Oleic acid	kg	10%
	3823.13	3823.1300	-- Tall oil fatty acids	kg	10%
	3823.19	3823.1900	-- Other	kg	10%
	3823.70	3823.7000	- Industrial fatty alcohol's	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>38.24</b>			<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries ( including those consisting of mixtures of natural products), not elsewhere specified or included.</b>		
	3824.10	3824.1000	- Prepared binders for foundry moulds or cores	kg	10%
	3824.20	3824.2000	- Naphthenic acids, their waster-insoluble salts and their esters	kg	10%
	3824.30	3824.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	10%
	3824.40	3824.4000	- Prepared additives for cements, mortars or concretes	kg	10%
	3824.50	3824.5000	- Non-refractory mortars and concretes	kg	10%
	3824.60	3824.6000	- Sorbitol other than that of subheading 2905.44	kg	10%
			- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
	3824.71		- - Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine:		
		3824.7110	--- Gases	kg	5%
		3824.7190	--- Other	kg	10%
	3824.79	3824.7900	- - Other	kg	10%
	3824.90		- Other:		
		3824.9010	--- Ion-exchangers and Anti-scaling compounds for use in boilers and pipes; extenders	kg	5%
		3824.9020	--- Correction fluid, stencil correctors and ink removers	kg	10%
		3824.9090	--- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
38.25			<b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.</b>		
	3825.10	3825.1000	- Municipal waste	kg	20%
	3825.20	3825.2000	- Sewage sludge	kg	20%
	3825.30	3825.3000	- Clinical waste	kg	20%
			- Waste organic solvents:		
	3825.41	3825.4100	- - Halogenated	kg	20%
	3825.49	3825.4900	- - Other	kg	20%
	3825.50	3825.5000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	20%
			- Other wastes from chemical or allied industries:		
	3825.61	3825.6100	- - Mainly containing organic constituents	Kg	20%
	3825.69	3825.6900	- - Other	Kg	20%
	3825.90	3825.9000	- Other	kg	20%

**SECTION VII**

**PLASTICS AND ARTICLES THEREOF;  
RUBBER AND ARTICLES THEREOF**

**Notes.**

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

**Chapter 39**

**Plastics and articles thereof**

**Notes.**

1. Throughout the 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.

2. This Chapter does not cover:

- (a) Waxes of heading 27.12 or 34.04;
- (b) Separate chemically defined organic compounds (Chapter 29);
- (c) Heparin or its salts (heading 30.01);
- (d) Solutions (other than collodions) consisting of any of the products specified in headings 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;
- (e) Organic surface-active agents or preparations of heading 34.02;
- (f) Run gums or ester gums (heading 38.06);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (ij) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading 48.14;
- (m) Goods of Section XI (textiles and textile articles);
- (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (o) Imitation jewellery of heading 71.17;
- (p) Articles of Section XVI (machines and mechanical or electrical appliances);
- (q) Parts of aircraft or vehicles of Section XVII;
- (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);



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- (s) Articles of Chapter 91 ( for example, clock or watch cases );
  - (t) Articles of Chapter 92 ( for example, musical instruments or parts thereof );
  - (u) Articles of Chapter 94 ( for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings );
  - (v) Articles of Chapter 95 ( for example, toys, games, sports requisites ); or
  - (w) Articles of Chapter 96 ( for example, brushes, buttons, slidefasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils ).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 milli bars 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.

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**Chapter 39**

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

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- (h) Ornamental architectural features, for example, flutings, cupolas, dovescotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

### Subheading Notes

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

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

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

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

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

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

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

## Section VI

## Chapter 39

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)

## I. PRIMARY FORMS

<b>39.01</b>			<b>Polymers of ethylene, in primary forms</b>		
	3901.10	3901.1000	- Polyethylene having a specific gravity of of less than 0.94	kg	5%
	3901.20	3901.2000	- Polyethylene having a specific gravity of 0.94 or more	kg	5%
	3901.30	3901.3000	- Ethylene-vinyl acetate copolymers	kg	5%
	3901.90	3901.9000	- Other	kg	5%
<b>39.02</b>			<b>Polymers of propylene or of other olefins, in primary forms.</b>		
	3902.10	3902.1000	- Polypropylene	kg	5%
	3902.20	3902.2000	- Polyisobutylene	kg	5%
	3902.30	3902.3000	- Propylene copolymers	kg	5%
	3902.90	3902.9000	- Other	kg	5%
<b>39.03</b>			<b>Polymers of styrene, in primary forms.</b>		
			- Polystyrene:		
	3903.11	3903.1100	- - Expansible	kg	5%
	3903.19	3903.1900	- - Other	kg	5%
	3903.20	3903.2000	- Styrene-acrylonitrile (SAN) copolymers	kg	5%
	3903.30	3903.3000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	5%
	3903.90	3903.9000	- Other	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>39.04</b>			<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>		
	3904.10	3904.1000	- Poly(vinyl chloride), not mixed with any other substances.	kg	5%
			- Other poly(vinyl chloride):		
	3904.21	3904.2100	- - Non-plasticised	kg	5%
	3904.22	3904.2200	- - Plasticised	kg	5%
	3904.30	3904.3000	- Vinyl chloride-vinyl acetate copolymers	kg	5%
	3904.40	3904.4000	- Other vinyl chloride polymers	kg	5%
	3904.50	3904.5000	- Vinylidene chloride polymers	kg	5%
			- Fluoro - polymers:		
	3904.61	3904.6100	- - Polytetrafluoroethylene	kg	5%
	3904.69	3904.6900	- - Other	kg	5%
	3904.90	3904.9000	- Other	kg	5%
<b>39.05</b>			<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>		
			- Poly(vinyl acetate) :		
	3905.12	3905.1200	- - In aqueous dispersion	kg	5%
	3905.19	3905.1900	- - Other	kg	5%
			- Vinyl acetate copolymers :		
	3905.21	3905.2100	- - In aqueous dispersion	kg	5%
	3905.29	3905.2900	- - Other	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3905.30	3905.3000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	5%
			- Other :		
	3905.91	3905.9100	-- Copolymers	kg	5%
	3905.99	3905.9900	-- Other	kg	5%
<b>39.06</b>			<b>Acrylic polymers in primary forms.</b>		
	3906.10	3906.1000	- Poly(methyl methacrylate)	kg	5%
	3906.90	3906.9000	- Other	kg	5%
<b>39.07</b>			<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters in primary forms.</b>		
	3907.10	3907.1000	- Polyacetals	kg	5%
	3907.20	3907.2000	- Other polyethers	kg	5%
	3907.30	3907.3000	- Epoxide resins	kg	5%
	3907.40	3907.4000	- Polycarbonates	kg	5%
	3907.50	3907.5000	- Alkyd resins	kg	20%
	3907.60	3907.6000	- Poly(ethylene terephthalate)	kg	5%
			- Other polyesters:		
	3907.91	3907.9100	- - Unsaturated	kg	5%
	3907.99	3907.9900	- - Other	kg	5%
<b>39.08</b>			<b>Polyamides in primary forms.</b>		
	39.08.10	3908.1000	- Polyamide - 6, -11,-12, -6, 6, -6, 9, -6, 10, or -6, 12	kg	5%
	3908.90	3908.9000	- Other	kg	5%

## Section VI

## Chapter 39

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
39.09			<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>		
	3909.10	3909.1000	- Urea resins; thiourea resins	kg	5%
	3909.20	3909.2000	- Melamine resins	kg	5%
	3909.30	3909.3000	- Other amino-resins	kg	5%
	3909.40	3909.4000	- Phenolic resins	kg	5%
	3909.50	3909.5000	- Polyurethanes	kg	5%
39.10	3910.00	3910.0000	<b>Silicones in primary forms.</b>	kg	5%
39.11			<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>		
	3911.10	3911.1000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	5%
	3911.90	3911.9000	- Other	kg	5%
39.12			<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>		
			- Cellulose acetates:		
	3912.11	3912.1100	- - Non-plasticised	kg	5%
	3912.12	3912.1200	- - Plasticised	kg	5%
	3912.20	3912.2000	- Cellulose nitrates (including collodions)	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Cellulose ethers:		
	3912.31	3912.3100	- - Carboxymethylcellulose and its salts	kg	5%
	3912.39	3912.3900	- - Other	kg	5%
	3912.90	3912.9000	- Other	kg	5%
39.13			<b>Natural polymers (for example, alginic acid) and modified natural polymers ( for example, hardened proteins, chemical derivatives of natural rubber ) not elsewhere specified or included, in primary forms.</b>		
	3913.10	3913.1000	- Alginic acid, its salts and esters	kg	5%
	3913.90	3913.9000	- Other	kg	5%
39.14	3914.00	3914.0000	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	kg	5%
			<b>II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>		
39.15			<b>Waste, parings and scrap, of plastics.</b>		
	3915.10	3915.1000	- Of polymers of ethylene	kg	5%
	3915.20	3915.2000	- Of polymers of styrene	kg	5%
	3915.30	3915.3000	- Of polymers of vinyl chloride	kg	5%
	3915.90	3915.9000	- Of other plastics	kg	5%
39.16			<b>Monofilament of which any cross sectional dimension exceeds 1 mm rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>		



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	3916.10	3916.1000	- Of polymers of ethylene	kg	10%
	3916.20	3916.2000	- Of polymers of vinyl chloride	kg	10%
	3916.90	3916.9000	- Of other plastics	kg	10%
<b>39.17</b>			<b>Tubes, pipes and hoses and fittings thereof ( for example, joints, elbows, flanges ) of plastics.</b>		
	3917.10	3917.1000	- Artificial guts ( sausage casings ) of hardened protein or of cellulosic materials	kg	10%
			- Tubes, pipes and hoses, rigid:		
	3917.21	3917.2100	- - Of polymers of ethylene	kg	10%
	3917.22	3917.2200	- - Of polymers of propylene	kg	10%
	3917.23	3917.2300	- - Of polymers of vinyl chloride	kg	10%
	3917.29	3917.2900	- - Of other plastics	kg	10%
			- Tubes, pipes and hoses:		
	3917.31	3917.3100	- - Flexible tubes, pipes and hoses having a minimum burst pressure of 27.6 Mpa	kg	10%
	3917.32	3917.3200	- - Other, not reinforced or otherwise combined with other materials, without fittings.	kg	10%
	3917.33	3917.3300	- - Other, not reinforced or otherwise combined with other materials, with fittings	kg	10%
	3917.39	3917.3900	- - Other	kg	10%
	3917.40	3917.4000	- Fittings	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
39.18			<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>		
	3918.10		- Of polymers of vinyl chloride:		
		3918.1010	--- Tiles	kg	35%
		3918.1090	--- Other	kg	30%
	3918.90		- Of other plastics:		
		3918.9010	--- Tiles	kg	35%
		3918.9090	--- Other	kg	30%
39.19			<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes of plastics, whether or not in rolls.</b>		
	3919.10	3919.1000	- In rolls of a width not exceeding 20 cm	kg	10%
	3919.90	3919.9000	- Other	kg	10%
39.20			<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>		
	3920.10	3920.1000	- Of polymers of ethylene	kg	20%
	3920.20	3920.2000	- Of polymers of propylene	kg	20%
	3920.30	3920.3000	- Of polymers of styrene	kg	20%
	3920.43	3920.4300	- Of polymers of vinyl chloride: -- Containing by weight not less than 6% of plasticisers	kg	20%
	3920.49	3920.4900	-- Other	kg	20%
			- Of acrylic polymers:		
	3920.51	3920.5100	-- Of poly(methyl methacrylate)	kg	20%
	3920.59	3920.5900	-- Other	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Of polycarbonates,alkyd resins, polyallyl esters or other polyesters:		
	3920.61	3920.6100	-- Of polycarbonates	kg	20%
	3920.62	3920.6200	-- Of poly(ethylene terephthalate)	kg	20%
	3920.63	3920.6300	-- Of unsaturated polyesters	kg	20%
	3920.69	3920.6900	-- Of other polyesters	kg	20%
			- Of cellulose or its chemical derivatives:		
	3920.71	3920.7100	-- Of regenerated cellulose	kg	20%
	3920.72	3920.7200	-- Of vulcanised fibre	kg	20%
	3920.73	3920.7300	-- Of cellulose acetate	kg	20%
	3920.79	3920.7900	-- Of other cellulose derivatives	kg	20%
			- Of other plastics:		
	3920.91	3920.9100	-- Of poly(vinyl butyral)	kg	20%
	3920.92	3920.9200	-- Of polyamides	kg	20%
	3920.93	3920.9300	-- Of amino-resins	kg	20%
	3920.94	3920.9400	-- Of phenolic resins	kg	20%
	3920.99	3920.9900	-- Of other plastics	kg	20%
<b>39.21</b>			<b>Other plates, sheets, film, foil and strip, of plastics.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Cellular:		
	3921.11	3921.1100	-- Of polymers of styrene	kg	20%
	3921.12	3921.1200	-- Of polymers of vinyl chloride	kg	20%
	3921.13	3921.1300	-- Of polyurethanes	kg	20%
	3921.14	3921.1400	-- Of regenerated cellulose	kg	20%
	3921.19	3921.1900	-- Of other plastics	kg	20%
	3921.90	3921.9000	- Other	kg	20%
<b>39.22</b>			<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>		
	3922.10	3922.1000	- Baths, shower-baths, sinks and wash-basins	kg	35%
	3922.20	3922.2000	- Lavatory seats and covers	kg	35%
	3922.90	3922.9000	- Other	kg	35%
<b>39.23</b>			<b>Articles for the conveyance or packing of goods, of plastics; stoppers lids, caps and other closures of plastics.</b>		
	3923.10	3923.1000	- Boxes, cases, crates and similar articles	kg	20%
			- Sacks and bags (including cones):		
	3923.21	3923.2100	-- Of polymers of ethylene	kg	35%
	3923.29	3923.2900	-- Of other plastics	kg	35%
	3923.30		- Carboys, bottles, flasks and similar articles:		
		3923.3010	--- Bottle preforms of plastics /pet/	kg	10%
		3923.3090	--- Other	kg	35%
	3923.40	3923.4000	- Spools, cops, bobbins and similar supports	kg	35%
	3923.50	3923.5000	- Stoppers, lids, caps and other closures	kg	35%
	3923.90	3923.9000	- Other	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
39.24			<b>Tableware, kitchenware, other household articles and toilet articles, of plastics.</b>		
	3924.10		- Tableware and kitchenware:		
		3924.1010	--- Infant feeding bottles with or without nipples	kg	20%
		3924.1090	--- Other	kg	30%
	3924.90	3924.9000	- Other	kg	30%
39.25			<b>Builders' ware of plastics, not elsewhere specified or included.</b>		
	3925.10	3925.1000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	30%
	3925.20	3925.2000	- Doors, windows and their frames and thresholds for doors	kg	30%
	3925.30	3925.3000	- Shutters, blinds ( including venetian blinds ) and similar articles and parts thereof	kg	30%
	3925.90	3925.9000	- Other	kg	30%
39.26			<b>Other articles of plastics and articles of other materials of heading 39.01 to 39.14.</b>		
	3926.10	3926.1000	- Office or school supplies	kg	30%
	3926.20	3926.2000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	kg	30%
	3926.30	3926.3000	- Fittings for furniture, coachwork or the like	kg	30%
	3926.40	3926.4000	- Statuettes and other ornamental articles	kg	35%
	3926.90		- Other:		
		3926.9010	--- Boot and shoe lasts	kg	5%
		3926.9090	--- Other	kg	30%

**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.
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 Nos. 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 pre-vulcanised rubber latex);
  - (ii) Pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) Plasticisers or extenders (except mineral oil in the case of oil extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
  - (ii) small amounts of breakdown products of emulsifiers;
  - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, cruming agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

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6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
40.01			<b>Natural rubber, balata, gutta-percha guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>		
	4001.10	4001.1000	- Natural rubber latex, whether or not pre-vulcanised  - Natural rubber in other forms:	kg	5%
	4001.21	4001.2100	- - Smoked sheets	kg	5%
	4001.22	4001.2200	- - Technically specified natural rubber (TSNR)	kg	5%
	4001.29	4001.2900	- - Other	kg	5%
	4001.30	4001.3000	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	5%
40.02			<b>Synthetic rubber and factice derived forms oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>		



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Styrene-butadiene rubber (SBR) carboxylated styrene-butadiene rubber (XSBR)		
	4002.11	4002.1100	-- Latex	kg	5%
	4002.19	4002.1900	-- Other	kg	5%
	4002.20	4002.2000	- Butadiene rubber (BR)	kg	5%
			- Isobutene-isoprene ( butyl ) rubber ( IIR ); halo-isobutene-isoprene rubber ( CIIR or BIIR ):		
	4002.31	4002.3100	-- Isobutene-isoprene ( butyl ) rubber ( IIR )	kg	5%
	4002.39	4002.3900	-- Other	kg	5%
			- Chloroprene ( Chlorobutadiene ) rubber ( CR ):		
	4002.41	4002.4100	-- Latex	kg	5%
	4002.49	4002.4900	-- Other	kg	5%
			- Acrylonitrile-butadiene rubber ( NBR )		
	4002.51	4002.5100	-- Latex	kg	5%
	4002.59	4002.5900	-- Other	kg	5%
	4002.60	4002.6000	- Isoprene rubber (IR)	kg	5%
	4002.70	4002.7000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5%
	4002.80	4002.8000	- Mixtures of any product of heading 40.01 with any product of this heading	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other:		
	4002.91	4002.9100	-- Latex	kg	5%
	4002.99	4002.9900	-- Other	kg	5%
<b>40.03</b>	4003.00	4003.0000	<b>Reclaimed rubber in primary forms or in plates, sheets or strip</b>	kg	5%
<b>40.04</b>	4004.00	4004.0000	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom. Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>	kg	5%
<b>40.05</b>			<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>		
	4005.10	4005.1000	- Compounded with carbon black or silica	kg	5%
	4005.20	4005.2000	- Solutions; dispersions other than those of subheading No.4005.10	kg	5%
			- Other:		
	4005.91	4005.9100	-- Plates, sheets and strip	kg	20%
	4005.99	4005.9900	-- Other	kg	5%
<b>40.06</b>			<b>Other forms (for exapmle, rods, tubes and profile shapes) and articles (for exapmle, discs and rings), of unvulcanised rubber.</b>		
	4006.10	4006.1000	- " Camel-back " strips for retreading rubber tyres	kg	5%
	4006.90	4006.9000	- Other	kg	20%
<b>40.07</b>	4007.00	4007.0000	<b>Vulcanised rubber thread and cord.</b>	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>40.08</b>			<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>		
			- Of cellular rubber:		
	4008.11	4008.1100	-- Plates, sheets and strip	kg	20%
	4008.19	4008.1900	-- Other	kg	20%
			- Of non-cellular rubber:		
	4008.21	4008.2100	-- Plates, sheets and strip	kg	20%
	4008.29	4008.2900	-- Other	kg	20%
<b>40.09</b>			<b>Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>		
			- Not reinforced or otherwise combined with other materials:		
	4009.11	4009.1100	-- Without fittings	kg	10%
	4009.12	4009.1200	-- With fittings	kg	10%
			- Reinforced or otherwise combined only with metal:		
	4009.21	4009.2100	-- Without fittings	kg	10%
	4009.22	4009.2200	-- With fittings	kg	10%
			- Reinforced or otherwise combined only with textile materials:		
	4009.31	4009.3100	-- Without fittings	kg	10%
	4009.32	4009.3200	-- With fittings	kg	10%
			- Reinforced or otherwise combined with other materials:		
	4009.41	4009.4100	-- Without fittings	kg	10%
	4009.42	4009.4200	-- With fittings	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
40.10			<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>		
			- Conveyor belts or belting:		
	4010.11	4010.1100	-- Reinforced only with metal	kg	5%
	4010.12	4010.1200	-- Reinforced only with textile materials	kg	5%
	4010.13	4010.1300	-- Reinforced only with plastics	kg	5%
	4010.19	4010.1900	-- Other	kg	5%
			- Transmission belts or belting :		
	4010.31	4010.3100	-- Endless transmission belts of trapezoidal cross-section(V-belts), V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	35%
	4010.32	4010.3200	-- Endless transmission belts of trapezoidal cross-section(V-belts),other than V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	35%
	4010.33	4010.3300	-- Endless transmission belts of trapezoidal cross-section (V-belts), V- ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	35%
	4010.34	4010.3400	-- Endless transmission belts, of trapezoidal cross-section (v-belts),other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	35%
	4010.35	4010.3500	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	35%
	4010.36	4010.3600	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	Kg	30%
	4010.39	4010.3900	-- Other	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
40.11			<b>New pneumatic tyres, of rubber.</b>		
	4011.10	4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	u	20%
	4011.20	4011.2000	- Of a kind used on buses or lorries	u	10%
	4011.30	4011.3000	- Of a kind used on aircraft	u	Free
	4011.40	4011.4000	- Of a kind used on motorcycles	u	20%
	4011.50	4011.5000	- Of a kind used on bicycles	u	20%
			- Other, having a "herring-bone" or similar tread:		
	4011.61	4011.6100	-- of a kind used on agricultural or forestry vehicles and machines	u	10%
	4011.62	4011.6200	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	10%
	4011.63	4011.6300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	10%
	4011.69	4011.6900	-- Other	u	20%
			- Other:		
	4011.92	4011.9200	-- of a kind used on agricultural or forestry vehicles and machines	u	10%
	4011.93	4011.9300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	10%
	4011.94	4011.9400	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	10%
	4011.99	4011.9900	-- Other	u	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
40.12			<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>		
			- Retreaded tyres:		
	4012.11	4012.1100	-- Of a kind used on motor cars (including station wagons and racing cars)	u	20%
	4012.12	4012.1200	-- Of a kind used on buses or lorries	u	10%
	4012.13	4012.1300	-- Of a kind used on aircraft	u	Free
	4012.19	4012.1900	-- Other	u	20%
	4012.20	4012.2010	--- Of a kind fit for a wheel of rim diameter of 20" or more or of a ply rating of 18 or more	u	10%
		4012.2090	--- Other	u	20%
	4012.90	4012.9000	- Other	u	20%
40.13			<b>Inner tubes, of rubber.</b>		
	4013.10	4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	20%
	4013.20	4013.2000	- Of a kind used on bicycles	u	20%
	4013.90		- Other:		
		4013.9010	--- Of a kind used on aircraft	u	Free
		4013.9090	--- Other	u	20%
40.14			<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>		
	4014.10	4014.1000	- Sheath contraceptives	kg	Free
	4014.90	4014.9000	- Other	kg	20%
40.15			<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Gloves, mittens and mitts:		
	4015.11	4015.1100	-- Surgical	kg	5%
	4015.19		-- Other:		
		4015.1910	--- Of a kind used in sports	kg	20%
		4015.1920	--- For medical examination use	kg	5%
		4015.1990	--- Other	kg	30%
	4015.90		- Other:		
		4015.9010	--- Of cloth impregnated, coated, covered or laminated with rubber	kg	20%
		4015.9090	--- Other	kg	30%
<b>40.16</b>			<b>Other articles of vulcanised rubber other than hard rubber.</b>		
	4016.10	4016.1000	- Of cellular rubber	kg	30%
			- Other:		
	4016.91	4016.9100	-- Floor coverings and mats	kg	30%
	4016.92	4016.9200	-- Erasers	kg	30%
	4016.93	4016.9300	-- Gaskets, washers and other seals	kg	30%
	4016.94	4016.9400	-- Boat or dock fenders, whether or not inflatable	kg	30%
	4016.95	4016.9500	-- Other inflatable articles	kg	30%
	4016.99	4016.9900	-- Other	kg	30%
<b>40.17</b>	4017.00	4017.0000	<b>Hard rubber(for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>	kg	30%

**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, Monogolian or Tibetan lambs ), of goats or kids ( except Yemen, Monogolian or Tibetan goats and kids ), of swine ( including peccary ), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
- (B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Tariff the expression " composition leather " means only substances of the kind referred to in heading 41.15.



## Section VIII

## Chapter 41

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>41.01</b>			<b>Raw hides and skins of bovine(including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) whether or not dehaired or split.</b>		
	4101.20	4101.2000	- Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved.	kg	10%
	4101.50	4101.5000	- Whole hides and skins, of a weight exceeding 16 kg	kg	10%
	4101.90	4101.9000	- Other, including butts, bends and bellies	kg	10%
<b>41.02</b>			<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared ), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.</b>		
	4102.10	4102.1000	- With wool on	kg	10%
			- Without wool on:		
	4102.21	4102.2100	-- Pickled	kg	10%
	4102.29	4102.2900	-- Other	kg	10%
<b>41.03</b>			<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared ), whether or not dehaired or split, other than those excluded by Note 1 ( b ), or 1 ( c ) to this Chapter.</b>		
	4103.10	4103.1000	- Of goats or kids	kg	10%
	4103.20	4103.2000	- Of reptiles	kg	10%
	4103.30	4103.3000	- Of swine	kg	10%
	4103.90	4103.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
41.04			<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>		
			- In the wet state (including wet- blue):		
	4104.11	4104.1100	-- Full grains, unsplit; grain splits	kg	30%
	4104.19	4104.1900	-- Other	kg	30%
			- In the dry state (crust):		
	4104.41	4104.4100	-- Full grains, unsplit; grain splits	kg	20%
	4104.49	4104.4900	-- Other	kg	20%
41.05			<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>		
	4105.10	4105.1000	- In the wet state (including wet- blue)	kg	20%
	4105.30	4105.3000	- In the dry state (crust)	kg	20%
41.06			<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>		
			- Of goats or kids:		
	4106.21	4106.2100	-- In the wet state (including wet- blue)	kg	20%
	4106.22	4106.2200	-- In the dry state (crust)	kg	20%
			- Of swine:		
	4106.31	4106.3100	-- In the wet state (including wet- blue)	kg	20%
	4106.32	4106.3200	-- In the dry state (crust)	kg	20%
	4106.40	4106.4000	- Of reptiles	kg	20%
			- Other:		
	4106.91	4106.9100	-- In the wet state (including wet- blue)	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4106.92	4106.9200	-- In the dry state (crust)	kg	20%
<b>41.07</b>			<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.</b>  - Whole hides and skins:		
	4107.11	4107.1100	-- Full grains, unsplit	kg	20%
	4107.12	4107.1200	-- Grains, splits	kg	20%
	4107.19	4107.1900	-- Other	kg	20%
			- Other, including sides:		
	4107.91	4107.9100	-- Full grains, unsplit	kg	20%
	4107.92	4107.9200	-- Grains splits	kg	20%
	4107.99	4107.9900	-- Other	kg	20%
<b>41.12</b>	4112.00	4112.0000	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.</b>	kg	20%
<b>41.13</b>			<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4113.10	4113.1000	- Of goats or kids	kg	30%
	4113.20	4113.2000	- Of swine	kg	30%
	4113.30	4113.3000	- Of reptiles	kg	30%
	4113.90	4113.9000	- Other	kg	30%
<b>41.14</b>			<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>		
	4114.10	4114.1000	- Chamois (including combination chamois) leather	kg	30%
	4114.20	4114.2000	- Patent leather and patent laminated leather; metallised leather	kg	30%
<b>41.15</b>			<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.</b>		
	4115.10	4115.1000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	30%
	4115.20	4115.2000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	30%

**Chapter 42**

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

**Notes.**

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

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**Chapter 42**

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

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
42.01	4201.00		<b>Saddlery and harness for any animal(including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.</b>		
		4201.0010	- - - Hand made	kg	35%
		4201.0090	- - - Other	kg	35%
<b>42.02</b>			<b>Trunks, suit-cases, vanity-cases, executive-case, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling- bags, insulated food handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jeweler boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
	4202.11		-- With outer surface of leather, of composition leather or of patent leather:		
		4202.1110	--- Hand made	u	35%
		4202.1190	--- Other	u	35%
	4202.12		-- With outer surface of plastics or of textile materials:		
		4202.1210	--- Of plastics	u	35%
		4202.1290	--- Of textile materials	u	35%
	4202.19	4202.1900	-- Other	u	35%
			- Handbags, whether or not with shoulder strap, including those without handle:		
	4202.21		-- With outer surface of leather, of composition leather or of patent leather:		
		4202.2110	--- Hand made	u	35%
		4202.2190	--- Other	u	35%
	4202.22		-- With outer surface of plastic sheeting or of textile materials:		
		4202.2210	--- Of plastic sheeting	u	35%
		4202.2290	--- Of textile materials	u	35%
	4202.29	4202.2900	-- Other	u	35%
			- Articles of a kind normally carried in the pocket or in the handbag:		
	4202.31		-- With outer surface of leather, of composition leather or of patent leather:		
		4202.3110	--- Jewellery or beauty boxes; tobacco pouches, cigar or cigarette cases	kg	
		4202.3190	--- Other		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4202.32		-- With outer surface of plastic sheeting or of textile materials:		
		4202.3210	--- Jewelry or beauty boxes; tobacco pouches, cigar or cigarette cases	kg	35%
		4202.3220	--- Other, of textile materials	kg	35%
	4202.39	4202.3290	--- Other, of plastic sheeting	kg	35%
			-- Other:		
		4202.3910	--- Jewellery or beauty boxes; tobacco pouches, cigar or cigarette cases	kg	35%
		4202.3990	--- Other	kg	35%
			- Other:		
	4202.91	4202.9100	-- With outer surface of leather, of composition leather or of patent leather	kg	35%
	4202.92		-- With outer surface of plastic sheeting or of textile materials:		
		4202.9210	--- Jewellery or beauty boxes	kg	35%
		4202.9220	--- Other, of plastic sheeting	kg	35%
		4202.9290	--- Other, of textile materials	kg	35%
	4202.99		-- Other:		
		4202.9910	--- Jewellery or beauty boxes	kg	35%
		4202.9990	--- Other	kg	35%
<b>42.03</b>			<b>Articles of apparel and Clothing accessories, of leather or of composition leather.</b>		
	4203.10	4203.1000	- Articles of apparel	kg	35%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Gloves, mittens and mitts:		
	4203.21	4203.2100	- - Specifically designed for use in sports	kg	35%
	4203.29	4203.2900	- - Other	kg	35%
	4203.30	4203.3000	- Belts and bandoliers	kg	35%
	4203.40	4203.4000	- Other clothing accessories	kg	35%
<b>42.04</b>	4204.00		<b>Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.</b>		
		4204.0010	- - - Of a kind used for road motor vehicles	kg	35%
		4204.0090	- - - Other	kg	5%
<b>42.05</b>	4205.00	4205.0000	<b>Other articles of leather or of composition leather.</b>	kg	35%
<b>42.06</b>			<b>Articles of gut (other than silk- worm gut), of goldbeater's skin, o bladders or of tendons.</b>		
	4206.10	4206.1000	- Catgut	kg	20%
	4206.90	4206.9000	- Other	kg	35%

**Chapter 43**

**Furskins and artificial fur;  
manufactures thereof**

**Notes.**

1. Throughout the references to " furskins ", other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
  - ( a ) Birdskins of parts or birdskins, with their feathers or down ( heading 05.05 or 67.01 );
  - ( b ) Raw hides or skins, with the hair or wool on, of Chapter 41 ( see Note 1 ( c ) to that Chapter );
  - ( c ) Gloves, mittens and mitts consisting of leather and furskins or of leather and artificial fur ( heading 42.03 );
  - ( d ) Articles of Chapter 64;
  - ( e ) Headgear or parts thereof of Chapter 65; or
  - ( f ) Articles of Chapter 95 ( for example, toys, games, sports, requisities ).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories ( except those excluded by Note 2 ) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the expression " artificial fur " means any imitation of furskin consisting of wool, hair or other fibers 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 ).

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
43.01			<b>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</b>		
	4301.10	4301.1000	- Of mink, whole, with or without head, tail or paws	kg	10%
	4301.30	4301.3000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	10%
	4301.60	4301.6000	- Of fox, whole, with or without head, tail or paws	kg	10%
	4301.70	4301.7000	- Of seal, whole, with or without head, tail or paws	kg	10%
	4301.80	4301.8000	- Other furskins, whole, with or without head, tail or paws	kg	10%
	4301.90	4301.9000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	10%

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**Chapter 43**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>43.02</b>			<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or currings), unassembled, or assembled (without the addition of other materials ) other than those of heading 43.03.</b>		
			- Whole skins, with or without head, tail or paws,not assembled:		
	4302.11	4302.1100	-- Of mink	kg	30%
	4302.13	4302.1300	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and simialr lamb, Indian, Chinese, Mongolian or Tibetan lamb	kg	30%
	4302.19	4302.1900	-- Other	kg	30%
	4302.20	4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	30%
	4302.30	4302.3000	- Whole skins and pieces or cuttings thereof, assembled	kg	30%
<b>43.03</b>			<b>Articles of apparel, clothing accessories and other articles of furskin.</b>		
	4303.10	4303.1000	- Articles of apparel and clothing accessories	kg	35%
	4303.90	4303.9000	- Other	kg	35%
<b>43.04</b>	4304.00	4304.0000	<b>Artificial fur and articles thereof.</b>	kg	35%

**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.**

I. 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 14.01 );
- ( d ) Activated charcoal ( heading 38.02 );
- ( e ) Articles of heading 42.02;
- ( f ) Goods of Chapter 46;
- ( g ) Footwear or parts thereof of chapter 64;
- ( h ) Goods of Chapter 66 ( for example, umbrellas and walking-sticks and parts thereof );
- ( ij) Goods of heading 68.08;
- ( k ) Imitation jewellery of heading 71.17;
- ( l ) Goods of Section XVI or Section XVII ( for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel-wrights 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 );

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- ( p ) Articles of Chapter 95 ( for example, toys, games, sports requisites );
  - ( q ) Articles of Chapter 96 ( for example, smoking pipes and parts thereof, buttons, pencils ) excluding bodies and handles, of wood, for articles of heading 96.03; or
  - ( r ) Articles of Chapter 97 ( for example, works of art ).
2. In this Chapter, the expression “ densified wood ” means wood which has been subjected to chemical or physical treatment ( being , in the case of layers bonded together, treatment in excess of that needed to ensure a good bond ), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
  3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
  4. Products of heading 44.10, 44.11, or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
  5. Headings 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
  6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

### Subheading Note.

- 1.- For the purposes of subheadings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression “tropical wood” means one of the following types of wood :

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark-Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
44.01			<b>Fuel wood in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>		
	4401.10	4401.1000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms  - Wood in chips or particles:	kg	Free
	4401.21	4401.2100	- - Coniferous	kg	Free
	4401.22	4401.2200	- - Non-coniferous	kg	Free
	4401.30	4401.3000	- sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	kg	Free
44.02	4402.00	4402.0000	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>	kg	Free
44.03			<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>		
	4403.10	4403.1000	- Treated with paint, stains creosote or other preservatives	m <sup>3</sup>	Free
	4403.20	4403.2000	- Other, coniferous  - Other, of tropical wood specified in subheading Note 1 to this Chapter:	m <sup>3</sup>	Free
	4403.41	4403.4100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	Free

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4403.49	4403.4900	-- Other	m <sup>3</sup>	Free
			- Other:		
	4403.91	4403.9100	-- Of oak (Quercus spp.)	m <sup>3</sup>	Free
	4403.92	4403.9200	-- Of beech (Fagus spp.)	m <sup>3</sup>	Free
	4403.99	4403.9900	-- Other	m <sup>3</sup>	Free
<b>44.04</b>			<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b>		
	4404.10	4404.1000	- Coniferous	kg	5%
	4404.20	4404.2000	- Non - coniferous	kg	5%
<b>44.05</b>	4405.00	4405.0000	<b>Wood wool; wool flour.</b>	kg	Free
<b>44.06</b>			<b>Railway or tramway sleepers (cross-ties) of wood.</b>		
	4406.10	4406.1000	- Not impregnated	m <sup>3</sup>	Free
	4406.90	4406.9000	- Other	m <sup>3</sup>	Free
<b>44.07</b>			<b>Wood shavings or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end - jointed of a thickness exceeding 6 mm</b>		



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4407.10	4407.1000	- Coniferous	m <sup>3</sup>	Free
			- Of tropical wood specified in Subheading Note 1 to this Chapter:		
	4407.24	4407.2400	- - Virola, Mahogany (Swietenia spp.), Imbuia and Balsa	m <sup>3</sup>	Free
	4407.25	4407.2500	- - Dark Red Meranti, Light Redmeranti and Meranti Bakau	m <sup>3</sup>	Free
	4407.26	4407.2600	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m <sup>3</sup>	Free
	4407.29	4407.2900	- - Other	m <sup>3</sup>	Free
			- Other:		
	4407.91	4407.9100	-- Of oak (Quercus spp.)	m <sup>3</sup>	Free
	4407.92	4407.9200	-- Of beech (Fagus spp.)	m <sup>3</sup>	Free
	4407.99	4407.9900	-- Other	m <sup>3</sup>	Free
<b>44.08</b>			<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood swan lengthwise, sliced or peeled, whether or not planed, sanded , spliced or end- jointed, of a thickness not exceeding 6mm.</b>		
	4408.10	4408.1000	- Coniferous	kg	5%
			- Of tropical wood specified in Subheading Note 1 to this Chapter:		
	4408.31	4408.3100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	5%
	4408.39	4408.3900	-- Other	kg	5%
	4408.90	4408.9000	- Other	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
44.09			<b>Wood (including strips and freizes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, or faces, whether or not planned sanded or end-jointed.</b>		
	4409.10	4409.1000	- Coniferous	kg	5%
	4409.20	4409.2000	- Non-coniferous	kg	5%
44.10			<b>Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>		
			- Oriented strand board and waferboard, of wood:		
	4410.21	4410.2100	-- Unworked or not further worked than sanded	kg	10%
	4410.29	4410.2900	-- Other	kg	10%
			- Other, of wood:		10%
	4410.31	4410.3100	-- Unworked or not further worked than sanded	kg	10%
	4410.32	4410.3200	-- Surface-covered with melamine-impregnated paper	kg	10%
	4410.33	4410.3300	-- Surface-covered with decorative laminates of plastics	kg	10%
	4410.39	4410.3900	-- Other	kg	10%
	4410.90	4410.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
44.11			<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>		
			- Fibreboard of a density exceeding 0.8 g/cm <sup>3</sup> :		
	4411.11	4411.1100	-- Not mechanically worked or surface covered	kg	10%
	4411.19	4411.1900	-- Other	kg	10%
			- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
	4411.21	4411.2100	-- Not mechanically worked or surface covered	kg	10%
	4411.29	4411.2900	-- Other	kg	10%
			- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> :		
	4411.31	4411.3100	-- Not mechanically worked or surface covered	kg	10%
	4411.39	4411.3900	-- Other	kg	10%
			- Other:		
	4411.91	4411.9100	-- Not mechanically worked or surface covered	kg	10%
	4411.99	4411.9900	-- Other	kg	10%
44.12			<b>Plywood, veneered panels and similar laminated wood.</b>		
			- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
	4412.13	4412.1300	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	m <sup>3</sup>	10%
	4412.14	4412.1400	-- Other, with at least one outer ply of non-coniferous wood	m <sup>3</sup>	10%
	4412.19	4412.1900	-- Other	m <sup>3</sup>	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
			- Other, with at least one outer ply of non- coniferous wood :		
	4412.22	4412.2200	- - With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	m <sup>3</sup>	10%
	4412.23	4412.2300	- - Other, containing at least one layer of particle board	m <sup>3</sup>	10%
	4412.29	4412.2900	- - Other	m <sup>3</sup>	10%
			- Other :		
	4412.92	4412.9200	- - With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	kg	10%
	4412.93	4412.9300	- - Other, containing at least one layer of particle board	kg	10%
	4412.99	4412.9900	- - Other	kg	10%
<b>44.13</b>	4413.00	4413.0000	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	kg	5%
<b>44.14</b>	4414.00	4414.0000	<b>Wooden frames for paintings, photo- graphs, mirrors or similar objects.</b>	kg	30%
<b>44.15</b>			<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.</b>		
	4415.10	4415.1000	- Cases, boxes, crates, drums and similar packings; cable-drums	u	10%
	4415.20	4415.2000	- Pallets, box pallets and other load boards; pallet collars	u	10%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
44.16	4416.00	4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	kg	10%
44.17	4417.00		<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>		
		4417.0010	--- Tools, tool bodies and boot or shoe lasts	kg	5%
		4417.0020	--- Tool handles	kg	10%
		4417.0090	--- Other	kg	30%
44.18			<b>Builders joinery and carpentry of wood, including cellular wood panels assembled parquet panels, shingles and shakes.</b>		
	4418.10	4418.1000	- Windows, French-windows and their frames	kg	30%
	4418.20	4418.2000	- Doors and their frames and thresholds	kg	30%
	4418.30	4418.3000	- Parquet panels	kg	30%
	4418.40	4418.4000	- Shuttering for concrete constructional work	kg	30%
	4418.50	4418.5000	- Shingles and shakes	kg	30%
	4418.90	4418.9000	- Other	kg	30%
44.19	4419.00		<b>Tableware and kitchenware, of wood.</b>		
		4419.0010	--- Hand made	kg	35%
		4419.0090	--- Other	kg	35%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
44.20			<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b>		
	4420.10		- Statuettes and other ornaments, of wood:		
		4420.1010	--- Hand made	kg	35%
		4420.1090	--- Other	kg	35%
	4420.90		- Other:		
		4420.9010	--- Cigar, cigarette, or jewellery cases	kg	35%
		4420.9090	--- Other	kg	35%
<b>44.21</b>			<b>Other articles of wood.</b>		
	4421.10	4421.1000	- Clothes hangers	kg	35%
	4421.90		- Other:		
		4421.9010	--- Identifiable ship and boat parts	kg	5%
		4421.9020	--- Splints for exclusive use in the manufacture of match.	kg	5%
		4421.9030	--- Spools, Cops, bobbins, sewing thread thread reels and the like, wooden pegs or pins for footwear	kg	10%
		4421.9090	--- Other	kg	35%

**Chapter 45**

**Cork and articles of cork**

**Note.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
45.01			<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>		
	4501.10	4501.1000	- Natural cork, debacked or roughly prepared	kg	5%
	4501.90	4501.9000	- Other	kg	5%
45.02	4502.00	4502.0000	<b>Natural cork, debacked or roughly squared, or in rectangular ( including square ) blocks, plates, sheets or strip, ( including sharp-edged blanks for corks or stoppers ).</b>	kg	5%
45.03			<b>Articles of natural cork.</b>		
	4503.10	4503.1000	- Corks and stoppers	kg	5%
	4503.90		- Other:		
		4503.9010	- - - Washers and gaskets for road motor vehicles	kg	20%
		4503.9090	- - - Other	kg	5%

**Section IX**  
**Chapter 45**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
45.04			<b>Agglomerated cork ( with or without a binding substance ) and articles of agglomerated cork.</b>		
	4504.10	4504.1000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	5%
	4504.90		- Other:		
		4504.9010	- - - Washers and gaskets for road motor vehicles	kg	20%
		4504.9090	- - - Other	kg	5%



**Chapter 46**

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

**Notes.**

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

**Section IX**  
**Chapter 46**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
46.01			<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles ( for example, mats, matting, screens ).</b>		
	4601.20	4601.2000	- Mats, matting and screens of vegetable materials	kg	20%
			- Other:		
	4601.91	4601.9100	-- Of vegetable materials	kg	20%
	4601.99	4601.9900	-- Other	kg	20%
46.02			<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.</b>		
	4602.10		- Of vegetable materials:		
		4602.1010	--- Hand made	kg	30%
		4602.1090	--- Other	kg	30%
	4602.90	4602.9000	- Other	kg	30%

**SECTION X**

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

**Chapter 47**

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

**Note.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
47.01	4701.00	4701.0000	<b>Mechanical wood pulp.</b>	kg	Free
47.02	4702.00	4702.0000	<b>Chemical wood pulp, dissolving grades.</b>	kg	Free
47.03			<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>		
			- Unbleached:		
	4703.11	4703.1100	-- Coniferous	kg	Free
	4703.19	4703.1900	-- Non-coniferous	kg	Free

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**Chapter 47**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Semi-bleached or bleached:		
	4703.21	4703.2100	- - Coniferous	kg	Free
	4703.29	4703.2900	- - Non-coniferous	kg	Free
<b>47.04</b>			<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>		
			- Unbleached:		
	4704.11	4704.1100	- - Coniferous	kg	Free
	4704.19	4704.1900	- - Non-coniferous	kg	Free
			- Semi-bleached or bleached:		
	4704.21	4704.2100	- - Coniferous	kg	Free
	4704.29	4704.2900	- - Non-coniferous	kg	Free
<b>47.05</b>	4705.00	4705.0000	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	kg	Free
<b>47.06</b>			<b>Pulps of fibres derived from recovered (waste and scrap) paper or paper board or of other fibrous cellulosic material.</b>		
	4706.10	4706.1000	- Cotton linters pulp	kg	Free
	4706.20	4706.2000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	Free
			- Other:		
	4706.91	4706.9100	- - Mechanical	kg	Free
	4706.92	4706.9200	- - Chemical	kg	Free
	4706.93	4706.9300	- - Semi-chemical	kg	Free
<b>47.07</b>			<b>Recovered (waste and scrap) paper or paperboard.</b>		
	4707.10	4707.1000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	5%

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**Chapter 47**

<b>Heading No</b>	<b>H.S Code</b>	<b>Tariff Item No.</b>	<b>Description</b>	<b>Standard Unit of Quantity</b>	<b>Duty Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
	4707.20	4707.2000	- Other paper or paperboard made mainly of bleached chemical pulp not coloured in the mass	kg	5%
	4707.30	4707.3000	- Paper or paperboard made minly of mechanical pulp (for example, newspapers, journals and similar printed matter )	kg	5%
	4707.90	4707.9000	- Other, including unsorted waste and scrap	kg	5%

**Chapter 48**

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

**Notes.**

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
2. This Chapter does not cover:
  - ( a ) Articles of Chapter 30;
  - ( b ) Stamping foils of heading 32.12;
  - ( c ) Perfumed papers or papers impregnated or coated with cosmetics ( Chapter 33 );
  - ( d ) Paper or cellulose wadding impregnated, coated or covered with soap or detergent ( heading 34.01 ), or with polishes, creams or similar preparations ( heading 34.05 );
  - ( e ) Sensitised paper or paperboard of headings 37.01 to 37.04;
  - ( f ) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - ( g ) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 ( Chapter 39 );
  - ( h ) Articles of heading 42.02 ( for example, travel goods );
  - ( ij ) Articles of Chapter 46 ( manufactures of plaiting material );
  - ( k ) Paper yarn or textile articles of paper yarn ( Section XI );
  - ( l ) Articles of Chapter 64 or Chapter 65;
  - ( m ) Abrasive paper or paperboard ( heading 68.05 ) or paper-or paperboard-backed mica ( heading 68.14 ) ( paper and paperboard coated with mica powder are, however, to be classified in this Chapter );

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- ( n ) Metal foil backed with paper or paperboard ( Section XV );
  - ( o ) Articles of heading 92.09; or
  - ( p ) Articles of Chapter 95 ( for example, toys, games, sports requisites ) or Chapter 96 ( for example, buttons ).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:

- ( a ) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
  - 1. Weighing not more than 80 g/m<sup>2</sup>, or
  - 2. Coloured throughout the mass; or
- ( b ) Containing more than 8% ash, and
  - 1. Weighing not more than 80 g/m<sup>2</sup>, or
  - 2. Coloured throughout the mass; or

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**Chapter 48**

- (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  $2.5 \text{ kpa.m}^2 / \text{g}$ ; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than  $2.5 \text{ kpa.m}^2 / \text{g}$ ; or

For paper or paperboard weighing more than  $150 \text{ g/m}^2$ :

- (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 more than 3%; or
- (c) having a brightness of less than 60% a caliper of 254 micrometres ( microns ) or less and an ash content more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard ( including tea-bag paper ) or felt paper or paperboard.

- 6. In this Chapter " kraft paper and paperboard " means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a Description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Tariff.
- 8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
  - (a) in strips or rolls of a width exceeding 36 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.



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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 (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
    - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc;
    - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
  - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration.
  - (c) Wall coverings of paper made up of several panels, in rolls or sheets printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.15.

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

**Subheading Notes.**

1. For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength kpa
115	393
125	417
200	637
300	824
400	961

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

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

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

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3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23°C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23 °C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m<sup>2</sup>/g."
6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa. m<sup>2</sup>/g.
7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
48.01	4801.00	4801.0000	Newsprint, in rolls or sheets.	kg	5%
48.02			<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-card and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</b>		
	4802.10	4802.1000	- Hand-made paper and paperboard	kg	10%
	4802.20	4802.2000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	5%
	4802.30	4802.3000	- Carbonising base paper	kg	5%
	4802.40	4802.4000	- Wallpaper base	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- 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	4802.5400	-- Weighing less than 40 g/m <sup>2</sup>	kg	10%
	4802.55	4802.5500	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> in rolls	kg	10%
	4802.56	4802.5600	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	10%
	4802.57	4802.5700	-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	kg	10%
	4802.58	4802.5800	-- Weighing more than 150 g/m <sup>2</sup>	kg	10%
			- 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	4802.6100	-- In rolls	kg	5%
	4802.62	4802.6200	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	10%
	4802.69	4802.6900	-- Other	kg	10%
<b>48.03</b>	<b>4803.00</b>	<b>4803.0000</b>	<b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</b>	kg	5%
<b>48.04</b>			<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Kraftliner:		
	4804.11	4804.1100	-- Unbleached	kg	10%
	4804.19	4804.1900	-- Other	kg	10%
			- Sack kraft paper:		
	4804.21	4804.2100	-- Unbleached	kg	10%
	4804.29	4804.2900	-- Other	kg	10%
			- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
	4804.31	4804.3100	-- Unbleached	kg	10%
	4804.39	4804.3900	-- Other	kg	10%
			- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
	4804.41	4804.4100	-- Unbleached	kg	10%
	4804.42	4804.4200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibre obtained by a chemical process	kg	10%
	4804.49	4804.4900	-- Other	kg	10%
			- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
	4804.51		-- Unbleached:		
		4804.5110	--- Paperboard exceeding 360 g/m <sup>2</sup>	kg	10%
		4804.5190	--- Other	kg	10%
	4804.52	4804.5200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%
	4804.59	4804.5900	-- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
48.05			<b>Other unquoted paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>		
			- Fluting paper:		
	4805.11	4805.1100	- - Semi-chemical fluting paper	kg	10%
	4805.12	4805.1200	- - Straw fluting paper	kg	10%
	4805.19	4805.1900	- - Other	kg	10%
			- Testliner (recycled liner board):		
	4805.24	4805.2400	- - Weighing 150 g/m <sup>2</sup> or less	kg	10%
	4805.25	4805.2500	- - Weighing more than 150 g/m <sup>2</sup>	kg	10%
	4805.30	4805.3000	- Sulphite wrapping paper	kg	10%
	4805.40	4805.4000	- Filter paper and paperboard	kg	10%
	4805.50	4805.5000	- Felt paper and paperboard	kg	10%
			- Other :		
	4805.91	4805.9100	- - Weighing 150 g/m <sup>2</sup> or less	kg	10%
	4805.92	4805.9200	- - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	10%
	4805.93	4805.9300	- - Weighing 225 g/m <sup>2</sup> or more	kg	10%
48.06			<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>		
	4806.10	4806.1000	- Vegetable parchment	kg	10%
	4806.20	4806.2000	- Greaseproof papers	kg	10%
	4806.30	4806.3000	- Tracing papers	kg	10%
	4806.40	4806.4000	- Glassine and other glazed transparent or translucent papers	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
48.07	4807.00	4807.0000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets.	kg	10%
<b>48.08</b>			<b>Paper and paperboard, corrugated ( with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>		
	4808.10		- Corrugated paper and paperboard, whether or not perforated:		
		4808.1010	--- Paperboard exceeding 360 g/m2	kg	10%
		4808.1090	--- Other	kg	10%
	4808.20	4808.2000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10%
	4808.30	4808.3000	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10%
	4808.90		-Other:		
		4808.9010	--- Paperboard exceeding 360 g/m2	kg	10%
		4808.9090	--- Other	kg	10%
<b>48.09</b>			<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>		
	4809.10	4809.1000	- Carbon or similar copying papers	kg	10%
	4809.20	4809.2000	- Self-copy paper	kg	10%
	4809.90	4809.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
48.10			<p><b>Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</b></p> <p>- 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:</p>		
	4810.13	4810.1300	-- In rolls	kg	5%
	4810.14	4810.1400	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	10%
	4810.19	4810.1900	-- Other	kg	10%
			<p>- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:</p>		
	4810.22	4810.2200	-- Light-weight coated paper	kg	10%
	4810.29	4810.2900	-- Other	kg	10%
			<p>- Kraft paper and paperboard other than that of a kind used for writing, printing or other graphic purposes:</p>		



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unity of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4810.31	4810.3100	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	kg	10%
	4810.32		- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> or less:		
		4810.3210	--- Paperboard exceeding 360 g/m <sup>2</sup>	kg	10%
		4810.3290	--- Other	kg	10%
	4810.39		- - Other:		
		4810.3910	--- Paperboard exceeding 360 g/m <sup>2</sup>	kg	10%
		4810.3990	--- Other	kg	10%
			- Other paper and paperboard:		
	4810.92		- - Multi-ply:		
		4810.9210	--- Silvered or gilded paper or paperboard	kg	10%
		4810.9220	--- Paperboard exceeding 360 g/m <sup>2</sup>	kg	10%
		4810.9290	--- Other	kg	10%
	4810.99		- - Other:		
		4810.9910	--- Silvered or gilded paper or paperboard	kg	10%
		4810.9920	--- Paperboard exceeding 360 g/m <sup>2</sup>	kg	10%
		4810.9990	--- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
48.11			<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular(including square) sheets, of any size other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>		
	4811.10	4811.1000	- Tarred, bituminised or asphalted paper and paperboard	kg	10%
			- Gummed or adhesive paper and paperboard:		
	4811.41	4811.4100	-- Self-adhesive	kg	10%
	4811.49	4811.4900	-- Other	kg	10%
			- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
	4811.51		- - Bleached, weighing more than 150 g/m <sup>2</sup> :		
		4811.5110	--- Paperboard exceeding 360 g/m <sup>2</sup>	kg	10%
		4811.5190	--- Other	kg	10%
	4811.59		-- Other:		
		4811.5910	- - - Paperboard exceeding 360 g/m <sup>2</sup>	kg	10%
		4811.5990	- - - Other	kg	10%
	4811.60	4811.6000	- Paper and paperboard, coated impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	10%
	4811.90		- Other paper, paperboard cellulose wadding and webs of cellulose fibres:		
		4811.9010	--- Paperboard exceeding 360 g/m <sup>2</sup>	kg	10%
		4811.9090	--- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
48.12	4812.00	4812.0000	<b>Filter blocks, slabs and plates, of paper pulp.</b>	kg	10%
48.13			<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>		
	4813.10	4813.1000	- In the form of booklets or tubes	kg	10%
	4813.20	4813.2000	- In rolls of a width not exceeding 5 cm	kg	10%
	4813.90	4813.9000	- Other	kg	10%
48.14			<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>		
	4814.10	4814.1000	- "Ingrain" paper	kg	20%
	4814.20	4814.2000	- Wallpaer and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained embossed, coloured, design printed or otherwise decorated layer of plastics	kg	20%
	4814.30	4814.3000	- Wallpaper and similar wall coverings consisting of paper covered, on the face side with paliting material, whether or not bound together in paparllel strands or woven	kg	20%
	4814.90	4814.9000	- Other	kg	20%
48.15	4815.00	4815.0000	<b>Floor coverings on a base of paper or of paperboard, whether or not cut to size.</b>	kg	20%
48.16			<b>Carbon paper, self-copy paper and other copying or transfer papers(other than those of heading 48.09) duplicator stencils and offset plates of paper whether or not put up in boxes.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4816.10	4816.1000	- Carbon or similar copying papers	kg	10%
	4816.20	4816.2000	- Self-copy paper	kg	10%
	4816.30	4816.3000	- Duplicator stencils	kg	10%
	4816.90	4816.9000	- Other	kg	10%
<b>48.17</b>			<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment or paper stationery.</b>		
	4817.10	4817.1000	- Envelops	kg	20%
	4817.20	4817.2000	- Letter cards, plain postcards and correspondence cards	kg	20%
	4817.30	4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	20%
<b>48.18</b>			<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>		
	4818.10	4818.1000	- Toilet paper	kg	20%
	4818.20	4818.2000	- Handkerchiefs, cleansing or facial tissues and towels	kg	20%
	4818.30	4818.3000	- Tablecloths and serviettes	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	4818.40		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
		4818.4010	--- Sanitary towels	kg	30%
		4818.4020	--- Tampons	kg	30%
		4818.4030	--- Napkins (Diapers) and napkin liners for babies	kg	20%
		4818.4090	--- Other sanitary articles	kg	30%
	4818.50	4818.5000	- Articles of apparel and clothing accessories	kg	20%
	4818.90	4818.9000	- Other	kg	20%
<b>48.19</b>			<b>Cartons, boxes, cases, bags and other packing containers, of paper, paper-board, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>		
	4819.10	4819.1000	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	20%
	4819.20	4819.2000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	20%
	4819.30		- Sacks and bags, having a base of a width of 40 cm or more:		
		4819.3010	--- Of a kind used for the packing of cement	kg	5%
		4819.3090	--- Other	kg	20%
	4819.40	4819.4000	- Other sacks and bags, including cones	kg	20%
	4819.50	4819.5000	- Other packing containers, including record sleeves	kg	20%
	4819.60	4819.6000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
48.20			<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>		
	4820.10	4820.1000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	20%
	4820.20	4820.2000	- Exercise books	kg	20%
	4820.30	4820.3000	- Binders (other than book covers), folders and file covers	kg	20%
	4820.40	4820.4000	- Manifold business forms and interleaved carbon sets	kg	20%
	4820.50	4820.5000	- Albums for samples or for collections	kg	20%
	4820.90	4820.9000	- Other	kg	20%
48.21			<b>Paper or paperboard labels of all kinds, whether or not printed.</b>		
	4821.10	4821.1000	- Printed	kg	20%
	4821.90	4821.9000	- Other	kg	20%
48.22			<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard ( whether or not perforated or hardened ).</b>		
	4822.10	4822.1000	- Of a kind used for winding textile yarn	kg	10%
	4822.90	4822.9000	- Other	kg	10%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
48.23			<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>		
			- Gummed or adhesive paper, in strips or rolls:		
	4823.12	4823.1200	-- Self-adhesive	kg	20%
	4823.19	4823.1900	-- Other	kg	20%
	4823.20	4823.2000	- Filter paper and paperboard	kg	10%
	4823.40	4823.4000	- Rolls, sheets and dials, printed for self-recording apparatus	kg	5%
	4823.60	4823.6000	- Trays, dishes, plates, cups and the like, of paper or paperboard	kg	20%
	4823.70	4823.7000	- Moulded or pressed articles of paper pulp	kg	20%
	4823.90		- Other:		
		4823.9010	--- Decorated strips	kg	35%
		4823.9090	--- Other	kg	20%

**Chapter 49**

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

**Notes.**

1. This Chapter does not cover:
  - ( a ) Photographic negatives or positives on transparent bases ( Chapter 37 );
  - ( b ) Maps, plans or globes, in relief, whether or not printed ( heading 90.23 );
  - ( c ) Playing cards or other goods of Chapter 95; or
  - ( d ) Original engravings, prints or lithographs ( heading 97.02 ), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term “ printed ” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine , embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers:
  - ( a ) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - ( b ) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - ( c ) Printed parts of books or booklets, in the form of assembled or separated 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.



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>49.01</b>			<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>		
	4901.10	4901.1000	- In single sheets, whether or not folded	kg	5%
			- Other:		
	4901.91	4901.9100	-- Dictionaries and encyclopedias, and serial instalments thereof	kg	5%
	4901.99	4901.9900	-- Other	kg	5%
<b>49.02</b>			<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>		
	4902.10	4902.1000	- Appearing at least four times a week	kg	5%
	4902.90	4902.9000	- Other	kg	5%
<b>49.03</b>	4903.00	4903.0000	<b>Children's picture, drawing or colouring books.</b>	kg	5%
<b>49.04</b>	4904.00	4904.0000	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	kg	5%
<b>49.05</b>			<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>		
	4905.10	4905.1000	- Globes	kg	5%
			- Other:		
	4905.91	4905.9100	-- In book form	kg	5%
	4905.99	4905.9900	-- Other	kg	5%
<b>49.06</b>	4906.00	4906.0000	<b>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.</b>	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
49.07	4907.00		<b>Unused postages, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b>		
		4907.0010	--- Cheque forms	kg	20%
		4907.0090	--- Other (including travellers' cheques and tax bandlets)	kg	Free
<b>49.08</b>			<b>Transfers (decalcomanias).</b>		
	4908.10	4908.1000	- Transfers ( decalcomanias ), vitrifiable	kg	20%
	4908.90	4908.9000	- Other	kg	20%
<b>49.09</b>	4909.00	4909.0000	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>	kg	20%
<b>49.10</b>	4910.00	4910.0000	<b>Calendars of any kind, printed, including calendar blocks.</b>	kg	20%
<b>49.11</b>			<b>Other printed matter, including printed pictures and photographs.</b>		
	4911.10	4911.1000	- Trade advertising material, commercial catalogues and the like	kg	Free
			- Other:		
	4911.91		-- Pictures, designs and photographs:		
		4911.9110	--- Photographs, enlargements and reproductions having only a personal or sentimental value to the importer and not intended for sale	kg	Free
		4911.9190	--- Other	kg	10%
	4911.99		-- Other:		
		4911.9910	--- Lottery tickets	kg	30%
		4911.9990	--- Other	kg	20%

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:

- ( a ) Animal brush making bristles or hair ( heading 05.02 ); horsehair or horsehair waste ( heading 05.03 );
- ( b ) Human hair or articles of human hair ( heading 05.01, 67.03 or 67.04 ), except straining cloth of a kind commonly used in oil presses or the like ( heading 59.11 );
- ( c ) Cotton linters or other vegetable materials of Chapter 14;
- ( d ) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- ( e ) Articles of heading 30.05 or 30.06 ( for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth ( dental floss), in individual retail packages, of heading 33.06;
- ( f ) Sensitized 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 5mm, of plastics ( Chapter 39 ), or plaits or fabrics or other basket ware 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 40;
- ( ij ) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 39;
- ( k ) Hides or skins with their hair or wool on ( Chapter 41 or 43 ) or articles of fur skin, artificial fur or articles thereof, of heading 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;

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- ( p ) Goods of Chapter 67;
  - ( q ) Abrasive-coated textile material ( heading 68.05 ) and also carbon fibres or articles of carbon fibres of heading 68.15;
  - ( r ) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric ( Chapter 70 );
  - ( s ) Articles of Chapter 94 ( for example, furniture, bedding, lamps and lighting fittings );
  - ( t ) Articles of Chapter 95 ( for example, toys, games, sports requisites and nets );
  - ( u ) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
  - ( v ) Articles of Chapter 97.
2. A. Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile materials.

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 the 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.

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- ( 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 ) 500g in other cases;

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- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
  - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
  - (ii) 125 g in other cases.

**(B) Exceptions:**

- (a) Single yarn of any textile material, except:
  - (i) Single yarn of wool or fine animal hair, unbleached; and
  - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) Multiple ( folded ) or cabled yarn, unbleached:
  - (i) Of silk or waste silk, however put up; or
  - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple ( folded ) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple ( folded ) or cabled yarn of any textile material:
  - (i) In cross-reeled hanks or skeins ; or
  - (ii) Put up on supports or in some other manner indicating its use in the textile industry ( for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms ).

5. For the purposes of headings 52.04, 54.01 and 55.08 the expression " sewing thread " means multiple ( folded ) or cabled yarn:

- (a) Put up on supports ( for example , reels, tubes) of a weight ( including support) not exceeding 1, 000 g ;
- (b) Dressed for use as sewing thread; and
- (c) With a final " z" twist.

6. For the purposes of this section, the expression " high tenacity yarn" means yarn having a tenacity , expressed in cN/tex ( centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides,  
or of polyesters..... 60 cN/tex

Multiple (folded ) or cabled yarn of nylon  
or other polyamides, or of polyesters..... 53 cN/tex

Single, multiple (folded ) or cabled  
yarn of viscose rayon .....27 cN/tex

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7. For the purposes of this section, the expression "made up" means:
- (a) Cut otherwise than into squares or rectangles ;
  - (b) Produced in the finished state, ready for use ( or merely needing separation by cutting dividing threads) without sewing or other working, ( for example, certain dusters, towels, table cloths, scarf squares , blankets);
  - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means ;
  - (d) Cut to size and having undergone a process of drawn thread work ;
  - (e) Assembled by sewing ; gumming or otherwise ( other than piece goods consisting of two or more length of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60 :
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this section.
11. For the purposes of this Section , the expression "impregnated " includes "dipped ".
12. For the purposes of this Section, the expression " polyamides " includes " aramids ".
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

**Subheading Notes.**

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

**( a ) Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

**( b ) Unbleached yarn**

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 ).

**( c ) 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.

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

Yarn which:

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



## Section XI

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

**(e) 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.

**(f) 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.

**(g) 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.

**(h) Woven fabric of yarns of different colours**

Woven fabric ( other than printed woven fabric ) which :

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

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

**(ij) Printed woven fabric**

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

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

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

The definition at ( e ) to ( ij ) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

## Section XI

(k) **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**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
50.01	5001.00	5001.0000	Silk-worm cocoons suitable for reeling.	kg	5%
50.02	5002.00	5002.0000	Raw silk (not thrown).	kg	5%
50.03			Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		
	5003.10	5003.1000	- Not carded or combed	kg	5%
	5003.90	5003.9000	- Other	kg	5%
50.04	5004.00	5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	20%
50.05	5005.00	5005.0000	Yarn spun from silk waste, not put up for retail sale.	kg	20%
50.06	5006.00	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	20%
50.07			Woven fabrics of silk or of silk waste.		
	5007.10	5007.1000	- Fabrics of noil silk	kg	35%
	5007.20	5007.2000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	kg	35%
	5007.90	5007.9000	- Other fabrics	kg	35%

Chapter 51

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

Notes.

1. 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, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.03).

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
51.01			Wool, not carded or combed.		
			- Greasy, including fleeced-washed wool:		
	5101.11	5101.1100	-- Shorn wool	kg	5%
	5101.19	5101.1900	-- Other	kg	5%
			- Degreased, not carbonised:		
	5101.21	5101.2100	-- Shorn wool	kg	5%
	5101.29	5101.2900	-- Other	kg	5%
	5101.30	5101.3000	- Carbonised	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>51.02</b>			<b>Fine or coarse animal hair, not carded or combed.</b>		
			- Fine animal hair:		
	5102.11	5102.1100	- - Of Kashmir (cashmere) goats	kg	5%
	5102.19	5102.1900	- - Other	kg	5%
	5102.20	5102.2000	- Coarse animal hair	kg	5%
<b>51.03</b>			<b>Waste of wool of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>		
	5103.10	5103.1000	- Noils of wool or of fine animal hair	kg	5%
	5103.20	5103.2000	- Other waste of wool or of fine animal hair	kg	5%
	5103.30	5103.3000	- Waste & coarse animal hair	kg	5%
<b>51.04</b>	5104.00	5104.0000	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	kg	5%
<b>51.05</b>			<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>		
	5105.10	5105.1000	- Carded wool	kg	10%
			- Wool tops and other combed wool:		
	5105.21	5105.2100	- - Combed wool in fragments	kg	10%
	5105.29	5105.2900	- - Other	kg	10%
			- Fine animal hair, carded or combed:		
	5105.31	5105.3100	- - Of Kashmir (cashmere) goats	kg	10%
	5105.39	5105.3900	- - Other	kg	10%
	5105.40	5105.4000	- Coarse animal hair, carded or combed	kg	10%
<b>51.06</b>			<b>Yarn of carded wool, not put up for retail sale.</b>		
	5106.10	5106.1000	- Containing 85% or more by weight of wool	kg	20%
	5106.20	5106.2000	- Containing less than 85% by weight of wool	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>51.07</b>			<b>Yarn of combed wool, not put up for retail sale.</b>		
	5107.10	5107.1000	- Containing 85% or more by weight of wool	kg	20%
	5107.20	5107.2000	- Containing less than 85% or more by weight of wool	kg	20%
<b>51.08</b>			<b>Yarn of fine animal hair ( carded or combed ), not put up for retail sale.</b>		
	5108.10	5108.1000	- Carded	kg	20%
	5108.20	5108.2000	- Combed	kg	20%
<b>51.09</b>			<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>		
	5109.10	5109.1000	- Containing 85% or more by weight of wool or of fine animal hair	kg	20%
	5109.90	5109.9000	- Other	kg	20%
<b>51.10</b>	5110.00	5110.0000	<b>Yarn of coarse animal hair or of horsehair ( including gimped horsehair yarn ), whether or not put up for retail sale</b>	kg	20%
<b>51.11</b>			<b>Woven fabrics of carded wool or of carded fine animal hair.</b>		
			- Containing 85% or more by weight of wool or of fine animal hair:		
	5111.11	5111.1100	-- Of a weight not exceeding 300 g/m2	kg	35%
	5111.19	5111.1900	-- Other	kg	35%
	5111.20	5111.2000	- Other, mixed mainly or solely with man-made filaments	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5111.30	5111.3000	- Other, mixed mainly or solely with man-made staple fibres	kg	35%
	5111.90	5111.9000	- Other	kg	35%
<b>51.12</b>			<b>Woven fabrics of combed wool or of combed fine animal hair.</b>		
			- Containing 85% or more by weight of wool or of fine animal hair:		
	5112.11	5112.1100	-- Of a weight not exceeding 200 g/m <sup>2</sup>	kg	35%
	5112.19	5112.1900	-- Other	kg	35%
	5112.20	5112.2000	- Other, mixed mainly or solely with man-made filaments	kg	35%
	5112.30	5112.3000	- Other, mixed mainly or solely with man-made staple fibres	kg	35%
	5112.90	5112.9000	- Other	kg	35%
<b>51.13</b>	5113.00	5113.0000	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	kg	35%

**Chapter 52**

**Cotton**

**Subheading Note.**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
52.01	5201.00	5201.0000	Cotton, not carded or combed.	kg	10%
52.02			<b>Cotton waste ( including yarn waste and garnetted stock ).</b>		
	5202.10	5202.1000	-Yarn waste (including thread waste)	kg	10%
			- Other:		
	5202.91	5202.9100	-- Garnetted stock	kg	10%
	5202.99	5202.9900	-- Other	kg	10%
52.03	5203.00	5203.0000	Cotton, carded or combed.	kg	10%
52.04			<b>Cotton sewing thread, whether or not put up for retail sale.</b>		
			- Not put up for retail sale:		
	5204.11	5204.1100	-- Containing 85% or more by weight of cotton	kg	10%
	5204.19	5204.1900	-- Other	kg	10%
	5204.20	5204.2000	- Put up for retail sale	kg	20%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
52.05			<b>Cotton yarn (other than sewing thread ), containing 85% or more by weight of cotton, not put up for retail sale.</b>		
			- Single yarn, of uncombed fibres:		
	5205.11	5205.1100	-- Measuring 714.29 decitex or more ( not exceeding 14 metric number)	kg	20%
	5205.12	5205.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex ( exceeding 14 metric number but not exceeding 43 metric number )	kg	20%
	5205.13	5205.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	20%
	5205.14	5205.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	20%
	5205.15	5205.1500	-- Measuring less than 125 decitex (not exceeding 80 metric number)	kg	20%
			- Single yarn, of combed fibres:		
	5205.21	5205.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	20%
	5205.22	5205.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex ( exceeding 14 metric number but not exceeding 43 metric number )	kg	20%
	5205.23	5205.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex ( exceeding 43 metric number but not less than exceeding 52 metric number )	kg	20%
	5205.24	5205.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex ( exceeding 52 metric number but not exceeding 80 metric number )	kg	20%

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Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
	5205.26	5205.2600	-- Measuring less than 125 decitex but not less than 106.38 decitex exceeding 80 metric number but not exceeding 94 metric number)	kg	20%
	5205.27	5205.2700	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	20%
	5205.28	5205.2800	-- Measuring less than 83.33 decitex (exceeding 120 metric number)  - Multiple (folded) or cabled yarn, of uncombed fibres:	kg	20%
	5205.31	5205.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	20%
	5205.32	5205.3200	-- 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)	kg	20%
	5205.33	5205.3300	-- 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)	kg	20%
	5205.34	5205.3400	-- 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)	kg	20%
	5205.35	5205.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn )  - Multiple (folded) or cabled yarn, of combed fibres:	kg	20%
	5205.41	5205.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unity of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5205.42	5205.4200	-- 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)	kg	20%
	5205.43	5205.4300	-- 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)	kg	20%
	5205.44	5205.4400	-- 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)	kg	20%
	5205.46	5205.4600	-- 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)	kg	20%
	5205.47	5205.4700	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	20%
	5205.48	5205.4800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	20%
<b>52.06</b>			<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.</b>		
			- Single yarn, of uncombed fibres:		
	5206.11	5206.1100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	20%
	5206.12	5206.1200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	20%
	5206.13	5206.1300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	20%

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Heading No.	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5206.14	5206.1400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number )	kg	20%
	5206.15	5206.1500	-- Measuring less than 125 decitex exceeding 80 metric number)	kg	20%
			- Single yarn, of combed fibres:		
	5206.21	5206.2100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	20%
	5206.22	5206.2200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	20%
	5206.23	5206.2300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex ( exceeding 43 metric number but not exceeding 52 metric number )	kg	20%
	5206.24	5206.2400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	20%
	5206.25	5206.2500	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	20%
			- Multiple (folded) or cabled yarn, of uncombed fibres:		
	5206.31	5206.3100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	20%
	5206.32	5206.3200	-- 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)	kg	20%
	5206.33	5206.3300	-- 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)	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5206.34	5206.3400	-- 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)	kg	20%
	5206.35	5206.3500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  - Multiple (folded) or cabled yarn, of combed fibres:	kg	20%
	5206.41	5206.4100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	20%
	5206.42	5206.4200	-- 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)	kg	20%
	5206.43	5206.4300	-- 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)	kg	20%
	5206.44	5206.4400	-- 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)	kg	20%
	5206.45	5206.4500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	20%
<b>52.07</b>			<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>		
	5207.10	5207.1000	- Containing 85% or more by weight of cotton	kg	35%
	5207.90	5207.9000	- Other	kg	35%
<b>52.08</b>			<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.</b>  - Unbleached:		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5208.11	5208.1100	-- Plain weave, weighing not more than 100 g/m2	kg	35%
	5208.12	5208.1200	-- Plain weave, weighing more than 100 g/m2	kg	35%
	5208.13	5208.1300	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5208.19	5208.1900	-- Other fabrics	kg	35%
			- Bleached:		
	5208.21	5208.2100	-- Plain weave, weighing not more than 100 g/m2	kg	35%
	5208.22	5208.2200	-- Plain weave, weighing more than 100 g/m2	kg	35%
	5208.23	5208.2300	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5208.29	5208.2900	-- Other fabrics	kg	35%
			- Dyed:		
	5208.31	5208.3100	-- Plain weave, weighing not more than 100 g/m2	kg	35%
	5208.32	5208.3200	-- Plain weave, weighing more than 100 g/m2	kg	35%
	5208.33	5208.3300	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5208.39	5208.3900	-- Other fabrics	kg	35%
			- Of yarns of different colours:		
	5208.41	5208.4100	-- Plain weave, weighing not more than 100 g/m2	kg	35%
	5208.42 <sup>*</sup>	5208.4200	-- Plain weave, weighing more than 100 g/m2	kg	35%
	5208.43	5208.4300	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5208.49	5208.4900	-- Other fabrics	kg	35%
			- Printed:		
	5208.51	5208.5100	-- Plain weave, weighing not more than 100 g/m2	kg	35%
	5208.52	5208.5200	-- Plain weave, weighing more than 100 g/m2	kg	35%
	5208.53	5208.5300	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5208.59	5208.5900	-- Other fabrics	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
52.09			<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.</b>		
			- Unbleached:		
	5209.11		-- Plain weave:		
		5209.1110	--- Canvas	kg	20%
		5209.1190	--- Other	kg	35%
	5209.12	5209.1200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5209.19	5209.1900	-- Other fabrics	kg	35%
			- Bleached:		
	5209.21	5209.2100	-- Plain weave	kg	35%
	5209.22	5209.2200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5209.29	5209.2900	-- Other fabrics	kg	35%
			- Dyed:		
	5209.31		-- Plain weave:		
		5209.3110	--- Canvas	kg	20%
		5209.3190	--- Other	kg	35%
	5209.32	5209.3200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5209.39	5209.3900	-- Other fabrics	kg	35%
			- Of yarns of different colours:		
	5209.41	5209.4100	-- Plain weave	kg	35%

**Section XI**  
**Chapter 52**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(5)
	5209.42	5209.4200	-- Denim	kg	35%
	5209.43	5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	35%
	5209.49	5209.4900	-- Other fabrics	kg	35%
			- Printed:		
	5209.51	5209.5100	-- Plain weave	kg	35%
	5209.52	5209.5200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5209.59	5209.5900	-- Other fabrics	kg	35%
<b>52.10</b>			<b>Woven fabrics of cotton, containing 85% less than mixed mainly or solely with man-made fibers, by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>		
			- Unbleached:		
	5210.11		-- Plain weave:		
		5210.1110	-- - Canvas	kg	20%
		5210.1190	--- Other	kg	35%
	5210.12	5210.1200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5210.19	5210.1900	-- Other fabrics	kg	35%
			- Bleached:		
	5210.21	5210.2100	-- Plain weave	kg	35%
	5210.22	5210.2200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5210.29	5210.2900	-- Other fabrics	kg	35%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Dyed:		
	5210.31		-- Plain weave:		
		5210.3110	--- Canvas	kg	20%
		5210.3190	--- Other	kg	35%
	5210.32	5210.3200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5210.39	5210.3900	-- Other fabrics	kg	35%
			- Of yarns of different colours:		
	5210.41	5210.4100	-- Plain weave	kg	35%
	5210.42	5210.4200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5210.49	5210.4900	-- Other fabrics	kg	35%
			- Printed:		
	5210.51	5210.5100	-- Plain weave	kg	35%
	5210.52	5210.5200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5210.59	5210.5900	-- Other fabrics	kg	35%
<b>52.11</b>			<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>		
			- Unbleached:		
	5211.11		-- Plain weave:		
		5211.1110	--- Canvas	kg	20%
		5211.1190	--- Other	kg	35%
	5211.12	5211.1200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5211.19	5211.1900	-- Other fabrics	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Bleached:		
	5211.21	5211.2100	-- Plain weave	kg	35%
	5211.22	5211.2200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5211.29	5211.2900	-- Other fabrics	kg	35%
			- Dyed:		
	5211.31		-- Plain weave:		
		5211.3110	--- Canvas	kg	20%
		5211.3190	--- Other	kg	35%
	5211.32	5211.3200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5211.39	5211.3900	-- Other fabrics	kg	35%
			- Of yarns of different colours:		
	5211.41	5211.4100	-- Plain weave	kg	35%
	5211.42	5211.4200	-- Denim	kg	35%
	5211.43	5211.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	35%
	5211.49	5211.4900	-- Other fabrics	kg	35%
			- Printed:		
	5211.51	5211.5100	-- Plain weave	kg	35%
	5211.52	5211.5200	-- 3-thread or 4-thread twill, including cross twill	kg	35%
	5211.59	5211.5900	-- Other fabrics	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
52.12			<b>Other woven fabrics of cotton.</b>		
			- Weighing not more than 200 g/m <sup>2</sup> :		
	5212.11	5212.1100	-- Unbleached	kg	35%
	5212.12	5212.1200	-- Bleached	kg	35%
	5212.13	5212.1300	-- Dyed	kg	35%
	5212.14	5212.1400	-- Of yarns of different colours	kg	35%
	5212.15	5212.1500	-- Printed	kg	35%
			- Weighing more than 200 g/m <sup>2</sup> :		
	5212.21	5212.2100	-- Unbleached	kg	35%
	5212.22	5212.2200	-- Bleached	kg	35%
	5212.23	5212.2300	-- Dyed	kg	35%
	5212.24	5212.2400	-- Of yarns of different colours	kg	35%
	5212.25	5212.2500	-- Printed	kg	35%

Chapter 53

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
53.01			<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>		
	5301.10	5301.1000	- Flax, raw or retted	kg	5%
			- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
	5301.21	5301.2100	-- Broken or scutched	kg	5%
	5301.29	5301.2900	-- Other	kg	5%
	5301.30	5301.3000	- Flax tow and waste	kg	5%
53.02			<b>True hemp (<i>cannabis sativa L.</i>) raw or processed but not spun; tow and waste or true hemp (including yarn waste and garnetted stock).</b>		
	5302.10	5302.1000	- True hemp, raw or retted	kg	5%
	5302.90	5302.9000	- Other	kg	5%
53.03			<b>Jute and other textile bast fibres ( excluding flax, true hemp and ramie ), raw or processed but not spun; tow and waste of these fibres ( including yarn waste and garnetted stock ).</b>		
	5303.10	5303.1000	- Jute and other textile bast fibres, raw or retted	kg	5%
	5303.90	5303.9000	- Other	kg	5%

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**Chapter 53**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
53.04			<b>Sisal and other textile fibres of the genus <i>Agave</i>, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</b>		
	5304.10	5304.1000	- Sisal and other textile fibres of the genus <i>Agave</i> , raw	kg	5%
	5304.90	5304.9000	- Other	kg	5%
53.05			<b>Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).</b>		
			- Of coconut (coir):		
	5305.11	5305.1100	-- Raw	kg	5%
	5305.19	5305.1900	-- Other	kg	5%
			- Of abaca:		
	5305.21	5305.2100	-- Raw	kg	5%
	5305.29	5305.2900	-- Other	kg	5%
	5305.90	5305.9000	- Other	kg	5%
53.06			<b>Flax yarn.</b>		
	5306.10	5306.1000	- Single	kg	20%
	5306.20	5306.2000	- Multiple (folded) or cabled	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>53.07</b>			<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>		
	5307.10	5307.1000	- Single	kg	20%
	5307.20	5307.2000	- Multiple (folded) or cabled	kg	20%
<b>53.08</b>			<b>Yarn of other vegetable textile fibres; paper yarn.</b>		
	5308.10	5308.1000	- Coir yarn	kg	20%
	5308.20	5308.2000	- True hemp yarn	kg	20%
	5308.90	5308.9000	- Other	kg	20%
<b>53.09</b>			<b>Woven fabrics of flax.</b>		
			- Containing 85% or more by weight of flax:		
	5309.11		-- Unbleached or bleached:		
		5309.1110	--- Canvas	kg	20%
		5309.1190	--- Other	kg	35%
	5309.19		- Other:		
		5309.1910	--- Canvas	kg	20%
		5309.1990	--- Other	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Containing less than 85% by weight of flax		
	5309.21		-- Unbleached or bleached:		
		5309.2110	--- Canvas	kg	20%
		5309.2190	--- Other	kg	35%
	5309.29		- Other:		
		5309.2910	--- Canvas	kg	20%
		5309.2990	--- Other	kg	35%
<b>53.10</b>			<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>		
	5310.10	5310.1000	- Unbleached	kg	20%
	5310.90	5310.9000	- Other	kg	20%
<b>53.11</b>	5311.00		<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>		
		5311.0010	--- Canvas	kg	20%
		5311.0020	--- Other woven fabrics, of paper yarn	kg	30%
		5311.0090	--- Other	kg	35%

**Chapter 54**

**Man - made filaments**

**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, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
  - (b) By chemical transformation of natural organic polymers ( for example, cellulose, casein, proteins or algae) , such as viscose rayon, cellulose acetate, cupro or algin ates.

The terms " synthetic"and " artificial " , used in relation to fibres, mean: synthetic: fibres as defined at (a) ; artificial : fibres as defined at (b) .

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

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>54.01</b>			<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>		
	5401.10	5401.1000	- Of synthetic filaments	kg	20%
	5401.20	5401.2000	- Of artificial filaments	kg	20%



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**Chapter 54**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
54.02			<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>		
	5402.10	5402.1000	- High tenacity yarn of nylon or other polyamides	kg	20%
	5402.20	5402.2000	- High tenacity yarn of polyesters	kg	20%
			- Textured yarn:		
	5402.31	5402.3100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	20%
	5402.32	5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	20%
	5402.33	5402.3300	-- Of polyesters	kg	20%
	5402.39	5402.3900	-- Other	kg	20%
			- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
	5402.41	5402.4100	-- Of nylon or other polyamides	kg	20%
	5402.42	5402.4200	-- Of polyesters, partially oriented	kg	20%
	5402.43	5402.4300	-- Of polyesters, other	kg	20%
	5402.49	5402.4900	-- Other	kg	20%
			- Other yarn, single, with a twist exceeding 50 turns per metre:		
	5402.51	5402.5100	-- Of nylon or other polyamides	kg	20%
	5402.52	5402.5200	-- Of polyesters,	kg	20%
	5402.59	5402.5900	-- Other	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other yarn, multiple ( folded ) or cabled:		
	5402.61	5402.6100	-- Of nylon or other polyamides	kg	20%
	5402.62	5402.6200	-- Of polyesters	kg	20%
	5402.69	5402.6900	-- Other	kg	20%
<b>54.03</b>			<b>Artificial filament yarn ( other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>		
	5403.10	5403.1000	- High tenacity yarn of viscose rayon	kg	20%
	5403.20	5403.2000	- Textured yarn	kg	20%
			- Other yarn, single:		
	5403.31	5403.3100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	20%
	5403.32	5403.3200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg	20%
	5403.33	5403.3300	-- Of cellulose acetate	kg	20%
	5403.39	5403.3900	-- Other	kg	20%
			- Other yarn, multiple ( folded ) or cabled:		
	5403.41	5403.4100	-- Of viscose rayon	kg	20%
	5403.42	5403.4200	-- Of cellulose acetate	kg	20%
	5403.49	5403.4900	-- Other	kg	20%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
54.04			<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like ( for example, artificial straw ) of synthetic textile materials of an apparent width not exceeding 5 mm.</b>		
	5404.10	5404.1000	- Monofilament	kg	20%
	5404.90	5404.9000	- Other	kg	20%
54.05	5405.00	5405.0000	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like ( for example, artificial straw ) of artificial textile materials of an apparent width not exceeding 5 mm.</b>	kg	20%
54.06			<b>Man-made filament yarn ( other than sewing thread ), put up for retail sale.</b>		
	5406.10	5406.1000	- Synthetic filament yarn	kg	20%
	5406.20	5406.2000	- Artificial filament yarn	kg	20%
54.07			<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>		
	5407.10	5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	kg	35%
	5407.20	5407.2000	- Woven fabrics obtained from strip or the like	kg	35%
	5407.30	5407.3000	- Fabrics specified in Note 9 to Section XI	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
	5407.41	5407.4100	-- Unbleached or bleached	kg	35%
	5407.42	5407.4200	-- Dyed	kg	35%
	5407.43	5407.4300	-- Of yarns of different colours	kg	35%
	5407.44	5407.4400	-- Printed	kg	35%
			- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
	5407.51	5407.5100	-- Unbleached or bleached	kg	35%
	5407.52	5407.5200	-- Dyed	kg	35%
	5407.53	5407.5300	-- Of yarns of different colours	kg	35%
	5407.54	5407.5400	-- Printed	kg	35%
			- Other woven fabrics, containing 85% or more weight of polyester filaments:		
	5407.61	5407.6100	-- Containing 85 % or more by weight of non-textured polyester filaments	kg	35%
	5407.69	5407.6900	-- Other	kg	35%
			- Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
	5407.71	5407.7100	-- Unbleached or bleached	kg	35%
	5407.72	5407.7200	-- Dyed	kg	35%
	5407.73	5407.7300	-- Of yarns of different colours	kg	35%
	5407.74	5407.7400	-- Printed	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
	5407.81	5407.8100	-- Unbleached or bleached	kg	35%
	5407.82	5407.8200	-- Dyed	kg	35%
	5407.83	5407.8300	-- Of yarns of different colours	kg	35%
	5407.84	5407.8400	-- Printed	kg	35%
			- Other woven fabrics:		
	5407.91	5407.9100	-- Unbleached or bleached	kg	35%
	5407.92	5407.9200	-- Dyed	kg	35%
	5407.93	5407.9300	-- Of yarns of different colours	kg	35%
	5407.94	5407.9400	-- Printed	kg	35%
<b>54.08</b>			<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>		
	5408.10	5408.1000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	kg	35%
			- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
	5408.21	5408.2100	-- Unbleached or bleached	kg	35%
	5408.22	5408.2200	-- Dyed	kg	35%
	5408.23	5408.2300	-- Of yarns of different colours	kg	35%
	5408.24	5408.2400	-- Printed	kg	35%
			- Other woven fabrics:		
	5408.31	5408.3100	-- Unbleached or bleached	kg	35%
	5408.32	5408.3200	-- Dyed	kg	35%
	5408.33	5408.3300	-- Of yarns of different colours	kg	35%
	5408.34	5408.3400	-- Printed	kg	35%

**Chapter 55**

**Man - made staple fibres**

**Notes.**

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 length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>55.01</b>			<b>Synthetic filament tow.</b>		
	5501.10	5501.1000	- Of nylon or other polyamides	kg	5%
	5501.20	5501.2000	- Of polyesters	kg	5%
	5501.30	5501.3000	- Acrylic or modacrylic	kg	5%
	5501.90	5501.9000	- Other	kg	5%
<b>55.02</b>	5502.00	5502.0000	<b>Artificial filament tow.</b>	kg	5%

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**Chapter 55**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
55.03			<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>		
	5503.10	5503.1000	- Of nylon or other polyamides	kg	5%
	5503.20	5503.2000	- Of polyesters	kg	5%
	5503.30	5503.3000	- Acrylic or modacrylic	kg	5%
	5503.40	5503.4000	- Of polypropylene	kg	5%
	5503.90	5503.9000	- Other	kg	5%
55.04			<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>		
	5504.10	5504.1000	- Of viscose rayon	kg	5%
	5504.90	5504.9000	- Other	kg	5%
55.05			<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>		
	5505.10	5505.1000	- Of synthetic fibres	kg	5%
	5505.20	5505.2000	- Of artificial fibres	kg	5%
55.06			<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>		
	5506.10	5506.1000	- Of nylon or other polyamides	kg	5%
	5506.20	5506.2000	- Of polyesters	kg	5%
	5506.30	5506.3000	- Of acrylic or modacrylic	kg	5%
	5506.90	5506.9000	- Other	kg	5%

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**Chapter 55**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
55.07	5507.00	5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	kg	5%
55.08			Sewing thread of man-made staple fibres, whether or not put up for retail sale.		
	5508.10	5508.1000	- Of synthetic staple fibres	kg	20%
	5508.20	5508.2000	- Of artificial staple fibres	kg	20%
55.09			Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.		
			- Containing 85% or more by weight to staple fibres of nylon or other polyamides:		
	5509.11	5509.1100	-- Single yarn	kg	20%
	5509.12	5509.1200	-- Multiple (folded) or cabled yarn	kg	20%
			- Containing 85% or more by weight of polyester staple fibres:		
	5509.21	5509.2100	-- Single yarn	kg	20%
	5509.22	5509.2200	-- Multiple (folded) or cabled yarn	kg	20%



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**Chapter 55**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
	5509.31	5509.3100	-- Single yarn	kg	20%
	5509.32	5509.3200	-- Multiple(folded) or cabled yarn	kg	20%
			- Other yarn, containing 85% or more by weight of synthetic staple fibres:		
	5509.41	5509.4100	-- Single yarn	kg	20%
	5509.42	5509.4200	-- Multiple ( folded ) or cabled yarn	kg	20%
			- Other yarn, of polyester staple fibres:		
	5509.51	5509.5100	-- Mixed mainly or solely with artificial staple fibres	kg	20%
	5509.52	5509.5200	-- Mixed mainly or solely with wool or fine animal hair	kg	20%
	5509.53	5509.5300	-- Mixed mainly or solely with cotton	kg	20%
	5509.59	5509.5900	-- Other	kg	20%
			- Other yarn, of acrylic or modacrylic staple fibres:		
	5509.61	5509.6100	-- Mixed mainly or solely with wool or fine animal hair	kg	20%
	5509.62	5509.6200	-- Mixed mainly or solely with cotton	kg	20%
	5506.69	5506.6900	-- Other	kg	20%
			- Other yarn:		
	5509.91	5509.9100	-- Mixed mainly or solely with wool or fine animal hair	kg	20%
	5509.92	5509.9200	-- Mixed mainly or solely with cotton	kg	20%
	5509.99	5509.9900	-- Other	kg	20%

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Heading No.	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>55.10</b>			<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>		
			- Containing 85% or more by weight of artificial staple fibres:		
	5510.11	5510.1100	-- Single yarn	kg	20%
	5510.12	5510.1200	-- Multiple (folded) or cabled yarn	kg	20%
	5510.20	5510.2000	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	20%
	5510.30	5510.3000	- Other yarn, mixed mainly or solely with cotton	kg	20%
	5510.90	5510.9000	- Other yarn	kg	20%
<b>55.11</b>			<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>		
	5511.10	5511.1000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	kg	20%
	5511.20	5511.2000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	kg	20%
	5511.30	5511.3000	- Of artificial staple fibres	kg	20%
<b>55.12</b>			<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</b>		
			- Containing 85% or more by weight of polyester staple fibres:		
	5512.11	5512.1100	-- Unbleached or bleached	kg	35%
	5512.19	5512.1900	-- Other	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
	5512.21	5512.2100	-- Unbleached or bleached	kg	35%
	5512.29	5512.2900	-- Other	kg	35%
			- Other:		
	5512.91	5512.9100	-- Unbleached or bleached	kg	35%
	5512.99	5512.9900	-- Other	kg	35%
<b>55.13</b>			<b>Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.</b>		
			- Unbleached or bleached:		
	5513.11	5513.1100	-- Of polyester staple fibres, plain weave	kg	35%
	5513.12	5513.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	35%
	5513.13	5513.1300	-- Other woven fabrics of polyester staple fibres	kg	35%
	5513.19	5513.1900	-- Other woven fabrics	kg	35%
			- Dyed:		
	5513.21		-- Of polyester staple fibres, plain weave:		
		5513.2110	--- Waterproof fabrics of a kind suitable for the manufacture of umbrellas	kg	20%
		5513.2190	--- Other	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5513.22	5513.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	35%
	5513.23	5513.2300	-- Other woven fabrics of polyester staple fibres	kg	35%
	5513.29	5513.2900	-- Other woven fabrics	kg	35%
			- Of yarns of different colours:		
	5513.31	5513.3100	-- Of polyester staple fibres, plain weave	kg	35%
	5513.32	5513.3200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	35%
	5513.33	5513.3300	- Other woven fabrics of polyester staple fibres	kg	35%
	5513.39	5513.3900	-- Other woven fabrics	kg	35%
			- Printed:		
	5513.41		-- Of polyester staple fibres, plain weave		
		5513.4110	--- Waterproof fabrics of a kind suitable for the manufacture of umbrellas	kg	20%
		5513.4190	--- Other	kg	35%
	5513.42	5513.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	35%
	5513.43	5513.4300	- - Other woven fabrics of polyester staple fibres	kg	35%
	5513.49	5513.4900	-- Other woven fabrics	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
55.14			<b>Woven fabrics of synthetic staple fibres containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.</b>		
			- Unbleached or Bleached:		
	5514.11	5514.1100	-- Of polyester staple fibres, plain weave	kg	35%
	5514.12	5514.1200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	35%
	5514.13	5514.1300	-- Other woven fabrics of polyester staple fibres	kg	35%
	5514.19	5514.1900	-- Other woven fabrics	kg	35%
			- Dyed:		
	5514.21		-- Of polyester staple fibres, plain weave:		
		5514.2110	--- Waterproof fabrics for the manufacture of umbrellas	kg	20%
		5514.2190	--- Other	kg	35%
	5514.22	5514.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	35%
	5514.23	5514.2300	-- Other woven fabrics of polyester staple fibres	kg	35%
	5514.29	5514.2900	-- Other woven fabrics	kg	35%
			- Of yarns of different colours:		
	5514.31	5514.3100	-- Of polyester staple fibres, plain weave	kg	35%
	5514.32	5514.3200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	35%
	5514.33	5514.3300	-- Other woven fabrics of polyester staple fibres	kg	35%
	5514.39	5514.3900	-- Other woven fabrics	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Printed:		
	5514.41		-- Of polyester staple fibres, plain weave		
		5514.4110	--- Waterproof fabrics for the manufacture of umbrellas	kg	20%
		5514.4190	--- Other	kg	35%
	5514.42	5514.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	35%
	5514.43	5514.4300	-- Other woven fabrics of polyester staple fibres	kg	35%
	5514.49	5514.4900	-- Other woven fabrics	kg	35%
<b>55.15</b>			<b>Other woven fabrics of synthetic staple fibres.</b>		
			- Of polyester staple fibres:		
	5515.11	5515.1100	-- Mixed mainly or solely with viscose rayon staple fibres	kg	35%
	5515.12	5515.1200	-- Mixed mainly or solely with man-made filaments	kg	35%
	5515.13	5515.1300	-- Mixed mainly or solely with wool or fine animal hair	kg	35%
	5515.19	5515.1900	-- Other	kg	35%
			- Of acrylic or modacrylic staple fibres:		
	5515.21	5515.2100	-- Mixed mainly or solely with man-made filaments	kg	35%
	5515.22	5515.2200	-- Mixed mainly or solely with wool or fine animal hair	kg	35%
	5515.29	5515.2900	-- Other	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other woven fabrics:		
	5515.91	5515.9100	-- Mixed mainly or solely with man-made filaments	Kg	35%
	5515.92	5515.9200	-- Mixed mainly or solely with wool or fine animal hair	kg	35%
	5515.99	5515.9900	-- Other	kg	35%
<b>55.16</b>			<b>Woven fabrics of artificial staple fibres.</b>		
			- Containing 85% or more by weight of artificial staple fibres:		
	5516.11	5516.1100	-- Unbleached or bleached	kg	35%
	5516.12	5516.1200	-- Dyed	kg	35%
	5516.13	5516.1300	-- Of yarns of different colours	kg	35%
	5516.14	5516.1400	-- Printed	kg	35%
			- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
	5516.21	5516.2100	-- Unbleached or bleached	kg	35%
	5516.22	5516.2200	-- Dyed	kg	35%
	5516.23	5516.2300	-- Of yarns of different colours	kg	35%
	5516.24	5516.2400	-- Printed	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool of fine animal hair:		
	5516.31	5516.3100	-- Unbleached or bleached	kg	35%
	5516.32	5516.3200	-- Dyed	kg	35%
	5516.33	5516.3300	-- Of yarns of different colours	kg	35%
	5516.34	5516.3400	-- Printed	kg	35%
			- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
	5516.41	5516.4100	-- Unbleached or bleached	kg	35%
	5516.42	5516.4200	-- Dyed	kg	35%
	5516.43	5516.4300	-- Of yarns of different colours	kg	35%
	5516.44	5516.4400	-- Printed	kg	35%
			- Other:		
	5516.91	5516.9100	-- Unbleached or bleached	kg	35%
	5516.92	5516.9200	-- Dyed	kg	35%
	5516.93	5516.9300	-- Of yarns of different colours	kg	35%
	5516.94	5516.9400	-- Printed	kg	35%



**Chapter 56**

**Wedding , 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 68.14); or
  - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens ( heading 68.14); or
  - (e) Metal foil on a backing of felt or nonwovens ( Section XV).
2. The term " felt " includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch - bonding process using fibres from the web itself.
3. Heading 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) Non wovens, 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 , on account should be taken of any resulting change of colour.

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
56.01			<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length ( flock ),textile dust and mill neps,</b>		
	5601.10		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:		
		5601.1010	--- Sanitary towels	kg	30%
		5601.1020	--- Tampons	kg	30%
		5601.1030	--- Napkins (Diapers ) and napkin liners for babies	kg	20%
		5601.1090	--- Other sanitary articles	kg	30%
			- Wadding; other articles of wadding:		
	5601.21		-- Of cotton:		
		5601.2110	--- Wadding	kg	10%
		5601.2190	--- Other articles of wadding	kg	30%
	5601.22		-- Of man-made fibres:		
		5601.2210	--- Wadding	kg	10%
		5601.2290	--- Other articles of wadding	kg	30%
	5601.29		-- Other:		
		5601.2910	--- Wadding	kg	10%
		5601.2990	--- Other articles of wadding	kg	30%
	5601.30	5601.3000	- Textile flock and dust and mill neps	kg	20%
56.02			<b>Felt, whether or not impregnated, coated, covered or laminated.</b>		
	5602.10	5602.1000	- Needle loom felt and stitch-bonded fibre fabrics	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other felt, not impregnated, coated, covered or laminated:		
	5602.21	5602.2100	- - Of wool or fine animal hair	kg	35%
	5602.29	5602.2900	- - Of other textile materials	kg	35%
	5602.90	5602.9000	- Other	kg	35%
<b>56.03</b>			<b>Nonwovens; whether or not impregnated, coated, covered or laminated.</b>		
			- Of man-made filaments :		
	5603.11	5603.1100	- - Weighing not more than 25 g/m <sup>2</sup>	kg	35%
	5603.12	5603.1200	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	35%
	5603.13	5603.1300	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg	35%
	5603.14	5603.1400	- - Weighing more than 150 g/m <sup>2</sup>	kg	35%
			- Other :		
	5603.91	5603.9100	- - Weighing not more than 25 g/m <sup>2</sup>	kg	35%
	5603.92	5603.9200	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	35%
	5603.93	5603.9300	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150g/m <sup>2</sup>	kg	35%
	5603.94	5603.9400	- - Weighing more than 150g/m <sup>2</sup>	kg	35%
<b>56.04</b>			<b>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.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5604.10	5604.1000	- Rubber thread and cord, textile covered	kg	35%
	5604.20	5604.2000	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	kg	20%
	5604.90	5604.9000	- Other	kg	35%
<b>56.05</b>	5605.00	5605.0000	<b>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.</b>	kg	20%
<b>56.06</b>	5606.00	5606.0000	<b>Gimped yarn, and strip and the like of heading 54.04 or 54.05 gimped ( other than those of heading 56.05 and gimped horsehair yarn); chenille yarn ( including flock chenille yarn ); loop wale-yarn.</b>	kg	30%
<b>56.07</b>			<b>Twine, cordage, ropes and cables, whether or plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>		
	5607.10	5607.1000	- Of jute or other textile bast fibres of heading 53.03	kg	20%
			- Of sisal or other textile fibres of the genus <i>Agave</i> :		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5607.21	5607.2100	-- Binder or baler twine	kg	20%
	5607.29	5607.2900	-- Other - Of polyethylene or polypropylene:	kg	20%
	5607.41	5607.4100	-- Binder or baler twine	kg	35%
	5607.49	5607.4900	-- Other	kg	35%
	5607.50	5607.5000	- Of other synthetic fibres	kg	35%
	5607.90	5607.9000	- Other	kg	35%
<b>56.08</b>			<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>  - Of man-made textile materials:		
	5608.11	5608.1100	-- Made up fishing nets	kg	35%
	5608.19	5608.1900	-- Other	kg	35%
	5608.90	5608.9000	- Other	kg	35%
<b>56.09</b>	5609.00	5609.0000	<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>	kg	35%

**Chapter 57**

**Carpets and other textile floor coverings**

**Notes**

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>57.01</b>			<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>		
	5701.10	5701.1000	- Of wool or fine animal hair	m <sup>2</sup>	35%
	5701.90	5701.9000	- Of other textile materials	m <sup>2</sup>	35%
<b>57.02</b>			<b>Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up including " kelem " " schumacks ", " karamanie and similar hand-woven rungs.</b>		
	5702.10	5702.1000	- "Kelem", "schumacks", "karamanie" and similar hand-woven rugs	m <sup>2</sup>	35%
	5702.20	5702.2000	- Floor coverings of coconut fibres ( coir )	m <sup>2</sup>	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other, of pile construction, not made up:		
	5702.31	5702.3100	-- Of wool or fine animal hair	m <sup>2</sup>	35%
	5702.32	5702.3200	-- Of man-made textile materials	m <sup>2</sup>	35%
	5702.39	5702.3900	-- Of other textile materials	m <sup>2</sup>	35%
			- Other, of pile construction, not made up:		
	5702.41	5702.4100	-- Of wool or fine animal hair	m <sup>2</sup>	35%
	5702.42	5702.4200	-- Of man-made textile materials	m <sup>2</sup>	35%
	5702.49	5702.4900	-- Of other textile materials	m <sup>2</sup>	35%
			- Other, not of pile construction, made up:		
	5702.51	5702.5100	-- Of wool or fine animal hair	m <sup>2</sup>	35%
	5702.52	5702.5200	-- Of man-made textile materials	m <sup>2</sup>	35%
	5702.59	5702.5900	-- Of other textile materials	m <sup>2</sup>	35%
			- Other, not of pile construction, made up:		
	5702.91	5702.9100	-- Of wool or fine animal hair	m <sup>2</sup>	35%
	5702.92	5702.9200	-- Of man-made textile materials	m <sup>2</sup>	35%
	5702.99	5702.9900	-- Of other textile materials	m <sup>2</sup>	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>57.03</b>			<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>		
	5703.10	5703.1000	- Of wool or fine animal hair	m <sup>2</sup>	35%
	5703.20	5703.2000	- Of nylon or other polyamides	m <sup>2</sup>	35%
	5703.30	5703.3000	- Of other man-made textile materials	m <sup>2</sup>	35%
	5703.90	5703.9000	- Of other textile materials	m <sup>2</sup>	35%
<b>57.04</b>			<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>		
	5704.10	5704.1000	- Tiles, having a maximum surface area of 0.3m <sup>2</sup>	m <sup>2</sup>	35%
	5704.90	5704.9000	- Other	m <sup>2</sup>	35%
<b>57.05</b>	5705.00	5705.0000	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	m <sup>2</sup>	35%



Chapter 58

Special woven fabrics; tufted textile fabrics;

Lace; tapestries; trimmings; embroidery

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique 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.

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
58.01			<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>		
	5801.10	5801.1000	- Of wool or fine animal hair	kg	35%
			- Of cotton:		
	5801.21	5801.2100	-- Uncut weft pile fabrics	kg	35%
	5801.22	5801.2200	-- Cut corduroy	kg	35%
	5801.23	5801.2300	-- Other weft pile fabrics	kg	35%
	5801.24	5801.2400	-- Warp pile fabrics, épinglé (uncut)	kg	35%
	5801.25	5801.2500	-- Warp pile fabrics, cut	kg	35%
	5801.26	5801.2600	-- Chenille fabrics	kg	35%
			- Of man-made fibres:		
	5801.31	5801.3100	-- Uncut weft pile fabrics	kg	35%
	5801.32	5801.3200	-- Cut corduroy	kg	35%
	5801.33	5801.3300	-- Other weft pile fabrics	kg	35%
	5801.34	5801.3400	-- Warp pile fabrics, épinglé (uncut)	kg	35%
	5801.35	5801.3500	-- Warp pile fabrics, cut	kg	35%
	5801.36	5801.3600	-- Chenille fabrics	kg	35%
	5801.90	5801.9000	- Of other textile materials	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
58.02			<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading .58.06; tufted textile fabrics, other than products of heading 57.03.</b>		
			- Terry towelling and similar woven terry fabrics, of cotton:		
	5802.11	5802.1100	-- Unbleached	kg	35%
	5802.19	5802.1900	-- Other	kg	35%
	5802.20	5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	kg	35%
	5802.30	5802.3000	- Tufted textile fabrics	kg	35%
58.03			<b>Gauze, other than narrow fabrics of heading 58.06.</b>		
	5803.10	5803.1000	- Of cotton	kg	35%
	5803.90	5803.9000	- Of other textile materials	kg	35%
58.04			<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.</b>		
	5804.10		- Tulles and other net fabrics:		
		5804.1010	--- Mosquito netting	kg	5%
		5804.1090	--- Other	kg	35%
			- Mechanically made lace:		
	5804.21	5804.2100	-- Of man-made fibres	kg	35%
	5804.29	5804.2900	-- Of other textile materials	kg	35%
	5804.30	5804.3000	- Hand-made lace	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
58.05	5805.00		<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle worked tapestries (for example, petit point, cross stitch), whether or not made up.</b>		
		5805.0010	- - - Made up	kg	35%
		5805.0090	- - - Other	kg	35%
58.06			<b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive ( bolducs ).</b>		
	5806.10	5806.1000	- Woven pile fabrics ( including terry towelling and similar terry fabrics) and chenille fabrics	kg	35%
	5806.20	5806.2000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread - Other woven Fabrics:	kg	35%
	5806.31	5806.3100	-- Of cotton	kg	35%
	5806.32	5806.3200	-- Of man-made fibres	kg	35%
	5806.39	5806.3900	-- Of other textile materials	kg	35%
	5806.40	5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	35%
58.07			<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>		
	5807.10	5807.1000	- Woven	kg	30%
	5807.90	5807.9000	- Other	kg	30%
58.08			<b>Braids in the piece; ornamental trimmings in the piece, without embroidery other than knitted or crocheted; tassels, pompons and similar articles.</b>		
	5808.10		- Braids in the piece:		
		5808.1010	- - - Of a kind used in the manufacture of footwear	kg	20%
		5808.1090	- - - Other	kg	35%
	5808.90	5808.9000	- Other	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
58.09	5809.00	5809.0000	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	kg	35%
58.10			<b>Embroidery in the piece, in strips or in motifs.</b>		
	5810.10	5810.1000	- Embroidery without visible ground	kg	35%
			- Other embroidery:		
	5810.91	5810.9100	-- Of cotton	kg	35%
	5810.92	5810.9200	-- Of man-made fibres	kg	35%
	5810.99	5810.9900	-- Of other textile materials	kg	35%
58.11	5811.00	5811.0000	<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.</b>	kg	35%

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 purposes of this Chapter the expression " textile fabrics " applies only to the woven fabrics of Chapter 50 to 55 and headings Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 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<sup>o</sup> c and 30<sup>o</sup> ( 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 merely for reinforcing purposes (Chapter39); or
    - (6) Textile products of heading No. 58.11;
  - (b) Fabrics made from yarn, strip or the like, impregnated , coated , covered or sheathed with plastics, of heading 56.04

For the purposes of headings 59.05, the expression " Textile wall coverings" applies to products in rolls, of a width of not less than 45cm, 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 /m<sup>2</sup> ; or
  - (ii) Weighing more than 1,500 g /m<sup>2</sup> and containing more than 50% by weight of textile material ;
- (b) Fabrics made from yarn, strip or the like, impregnated , coated, covered or sheathed with rubber, of heading 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 ( Section XV).

6. Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting , of textile material , of a thickness of less than 3mm ; 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).

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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 heading 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felt, 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).

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
59.01			<b>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.</b>		
	5901.10	5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.	kg	35%
	5901.90	5901.9000	- Other	kg	35%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>59.02</b>			<b>Tyre cord fabrics of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>		
	5902.10	5902.1000	- Of nylon or other polyamides	kg	5%
	5902.20	5902.2000	- Of polyesters	kg	5%
	5902.90	5902.9000	- Other	kg	5%
<b>59.03</b>			<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02..</b>		
	5903.10	5903.1000	- With poly (vinyl chloride)	kg	35%
	5903.20	5903.2000	- With Polyurethane	kg	35%
	5903.90	5903.9000	- Other	kg	35%
<b>59.04.</b>			<b>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</b>		
	5904.10	5904.1000	- Linolcum	m <sup>2</sup>	35%
	5904.90	5904.9000	- Other	m <sup>2</sup>	35%
<b>59.05</b>	5905.00	5905.0000	<b>Textile wall coverings.</b>	m <sup>2</sup>	35%
<b>59.06</b>			<b>Rubberised textile fabrics, other than those of heading 59.02.</b>		

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	5906.10	5906.1000	- Adhesive tape of a width not exceeding 20 cm	kg	20%
			- Other:		
	5906.91	5906.9100	-- Knitted or crocheted	kg	35%
	5906.99	5906.9900	-- Other	kg	20%
<b>59.07</b>	5907.00	5907.0000	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>	kg	20%
<b>59.08</b>	5908.00	5908.0000	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabrics therefor, whether or not impregnated.</b>	kg	30%
<b>59.09</b>	5909.00	5909.0000	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>	kg	30%
<b>59.10</b>	5910.00	5910.0000	<b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated covered, or laminated with plastics, or reinforced with metal or other material.</b>	kg	10%
<b>59.11</b>			<b>Textile products and articles, for technical uses, specified in note 7 to this Chapter.</b>		
	5911.10	5911.1000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	5%
	5911.20	5911.2000	- Bolting cloth, whether or not made up	kg	5%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- 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 ):		
	5911.31	5911.3100	-- Weighing less than 650 g/m2	kg	5%
	5911.32	5911.3200	-- Weighing 650 g/m2 or more	kg	5%
	5911.40	5911.4000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	5%
	5911.90	5911.9000	- Other	kg	5%

Chapter 60

Knitted or crocheted fabrics

Notes.

1. This Chapter does not cover:
  - (a) Crochet lace of heading 58.04;
  - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
  - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Tariff any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
60.01			Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.		
	6001.10	6001.1000	- "Long pile" fabrics	kg	35%
			- Looped pile fabrics:		
	6001.21	6001.2100	-- Of cotton	kg	35%
	6001.22	6001.2200	-- Of man-made fibres	kg	35%
	6001.29	6001.2900	-- Of other textile materials	kg	35%
			- Other:		
	6001.91	6001.9100	-- Of cotton	kg	35%
	6001.92	6001.9200	-- Of man-made fibres	kg	35%
	6001.99	6001.9900	-- Of other textile materials	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>60.02</b>			<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>		
	6002.40	6002.4000	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	Kg	35%
	6002.90	6002.9000	- Other	kg	35%
<b>60.03</b>			<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>		
	6003.10	6003.1000	- Of wool or fine animal hair	Kg	35%
	6003.20	6003.2000	- Of cotton	kg	35%
	6003.30	6003.3000	- Of synthetic fibres	Kg	35%
	6003.40	6003.4000	- Of artificial fibres	kg	35%
	6003.90	6003.9000	- Other	kg	35%
<b>60.04</b>			<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>		
	6004.10	6004.1000	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	kg	35%
	6004.90	6004.9000	- Other	kg	35%
<b>60.05</b>			<b>- Warp knit fabrics (including those made on galloon knitting machines), other than those of heading 60.01 to 60.04.</b>		
	6005.10	6005.1000	- Of wool or fine animal hair	kg	35%
			- Of cotton :		
	6005.21	6005.2100	- - Unbleached or bleached	kg	35%
	6005.22	6005.2200	- - Dyed	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	6005.23	6005.2300	- - Of yarns of different colours	kg	35%
	6005.24	6005.2400	- - Printed	kg	35%
			- Of synthetic fibres :		
	6005.31	6005.3100	- - Unbleached or bleached	kg	35%
	6005.32	6005.3200	- - Dyed	kg	35%
	6005.33	6005.3300	- - Of yarns of different colours	kg	35%
	6005.34	6005.3400	- - Printed	kg	35%
			- Of artificial fibres :		
	6005.41	6005.4100	- - Unbleached or bleached	kg	35%
	6005.42	6005.4200	- - Dyed	kg	35%
	6005.43	6005.4300	- - Of yarns of different colours	kg	35%
	6005.44	6005.4400	- - Printed	kg	35%
	6005.90	6005.9000	- Other	kg	35%
<b>60.06</b>			<b>Other knitted or crocheted fabrics.</b>		
	6006.10	6006.1000	- Of wool or fine animal hair	kg	35%
			- Of cotton :		
	6006.21	6006.2100	- - Unbleached or bleached	kg	35%
	6006.22	6006.2200	- - Dyed	kg	35%
	6006.23	6006.2300	- - Of yarns of different colours	kg	35%
	6006.24	6006.2400	- - Printed	kg	35%
			- Of synthetic fibres :		
	6006.31	6006.3100	- - Unbleached or bleached	kg	35%
	6006.32	6006.3200	- - Dyed	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	6006.33	6006.3300	- - Of yarns of different colours	kg	35%
	6006.34	6006.3400	- - Printed	kg	35%
			- Of artificial fibres		
	6006.41	6006.4100	- - Unbleached or bleached	kg	35%
	6006.42	6006.4200	- - Dyed	kg	35%
	6006.43	6006.4300	- - Of yarns of different colours	kg	35%
	6006.44	6006.4400	- - Printed	kg	35%
	6006.90	6006.9000	- Other	kg	35%

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;
  - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 90.21)
3. For the purposes of heading 61.03 and 61.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.



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- (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 centimeter 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; it also covers babies napkins;
  - (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, "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 foot straps; 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.

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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 heading of this Chapter, excluding heading 61.11, are to be classified in heading No. 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicated 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 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.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
61.01			<b>Men's or boys' overcoats, car-coats, caps, cloaks, anoraks ( including ski-jackets ), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</b>		
	6101.10	6101.1000	- Of wool or fine animal hair	u	35%
	6101.20	6101.2000	- Of cotton	u	35%
	6101.30	6101.3000	- Of man-made fibres	u	35%
	6101.90	6101.9000	- Of other textile materials	u	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
61.02			<b>Women's or girls' overcoats, car-coats, caps, cloaks, anoraks ( including ski-jackets ), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</b>		
	6102.10	6102.1000	- Of wool or fine animal hair	u	35%
	6102.20	6102.2000	- Of cotton	u	35%
	6102.30	6102.3000	- Of man-made fibres	u	35%
	6102.90	6102.9000	- Of other textile materials	u	35%
61.03			<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts ( other than swimwear ), knitted or crocheted.</b>		
			- Suits:		
	6103.11	6103.1100	-- Of wool or fine animal hair	u	35%
	6103.12	6103.1200	-- Of synthetic fibres	u	35%
	6103.19	6103.1900	-- Of other textile materials	u	35%
			- Ensembles:		
	6103.21	6103.2100	-- Of wool or fine animal hair	u	35%
	6103.22	6103.2200	-- Of cotton	u	35%
	6103.23	6103.2300	-- Of synthetic fibres	u	35%
	6103.29	6103.2900	-- Of other textile materials	u	35%
			- Jackets and blazers:		
	6103.31	6103.3100	-- Of wool or fine animal hair	u	35%
	6103.32	6103.3200	-- Of cotton	u	35%
	6103.33	6103.3300	-- Of synthetic fibres	u	35%
	6103.39	6103.3900	-- Of other textile materials	u	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Trousers, bib and brace overalls, breeches and shorts:		
	6103.41	6103.4100	-- Of wool or fine animal hair	u	35%
	6103.42	6103.4200	-- Of cotton	u	35%
	6103.43	6103.4300	-- Of synthetic fibres	u	35%
	6103.49	6103.4900	-- Of other textile materials	u	35%
<b>61.04</b>			<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>		
			- Suits:		
	6104.11	6104.1100	-- Of wool or fine animal hair	u	35%
	6104.12	6104.1200	-- Of cotton	u	35%
	6104.13	6104.1300	-- Of synthetic fibres	u	35%
	6104.19	6104.1900	-- Of other textile materials	u	35%
			- Ensembles:		
	6104.21	6104.2100	-- Of wool or fine animal hair	u	35%
	6104.22	6104.2200	-- Of cotton	u	35%
	6104.23	6104.2300	-- Of synthetic fibres	u	35%
	6104.29	6104.2900	-- Of other textile materials	u	35%
			- Jackets and blazers:		
	6104.31	6104.3100	-- Of wool or fine animal hair	u	35%
	6104.32	6104.3200	-- Of cotton	u	35%
	6104.33	6104.3300	-- Of synthetic fibres	u	35%
	6104.39	6104.3900	-- Of other textile materials	u	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Dresses:		
	6104.41	6104.4100	-- Of wool or fine animal hair	u	35%
	6104.42	6104.4200	-- Of cotton	u	35%
	6104.43	6104.4300	-- Of synthetic fibres	u	35%
	6104.44	6104.4400	-- Of artificial fibres	u	35%
	6104.49	6104.4900	-- Of other textile materials	u	35%
			- Skirts and divided skirts:		
	6104.51	6104.5100	-- Of wool or fine animal hair	u	35%
	6104.52	6104.5200	-- Of cotton	u	35%
	6104.53	6104.5300	-- Of synthetic fibres	u	35%
	6104.59	6104.5900	-- Of other textile materials	u	35%
			- Trousers, bib and brace overalls, breeches and shorts:		
	6104.61	6104.6100	-- Of wool or fine animal hair	u	35%
	6104.62	6104.6200	-- Of cotton	u	35%
	6104.63	6104.6300	-- Of synthetic fibres	u	35%
	6104.69	6104.6900	-- Of other textile materials	u	35%
<b>61.05</b>			<b>Men's or boys' shirts, knitted or crocheted.</b>		
	6105.10	6105.1000	- Of cotton	u	35%
	6105.20	6105.2000	- Of man-made fibres	u	35%
	6105.90	6105.9000	- Of other textile materials	u	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
61.06			<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>		
	6106.10	6106.1000	- Of cotton	u	35%
	6106.20	6106.2000	- Of man-made fibres	u	35%
	6106.90	6106.9000	- Of other textile materials	u	35%
61.07			<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		
			- Under pants and briefs:		
	6107.11	6107.1100	- - Of cotton	u	35%
	6107.12	6107.1200	- - Of man-made fibres	u	35%
	6107.19	6107.1900	- - Of other textile materials	u	35%
			- Nightshirts and pyjamas:		
	6107.21	6107.2100	- - Of cotton	u	35%
	6107.22	6107.2200	- - Of man-made fibres	u	35%
	6107.29	6107.2900	- - Of other textile materials	u	35%
			- Other:		
	6107.91	6107.9100	- - Of cotton	u	35%
	6107.92	6107.9200	- - Of man-made fibres	u	35%
	6107.99	6107.9900	- - Of other textile materials	u	35%
			<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		

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Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
			- Slips and petticoats:		
	6108.11	6108.1100	-- Of man-made fibres	u	35%
	6108.19	6108.1900	-- Of other textile materials	u	35%
			- Briefs and panties:		
	6108.21	6108.2100	-- Of cotton	u	35%
	6108.22	6108.2200	-- Of man-made fibres	u	35%
	6108.29	6108.2900	-- Of other textile materials	u	35%
			- Nightdress and pyjamas:		
	6108.31	6108.3100	-- Of cotton	u	35%
	6108.32	6108.3200	-- Of man-made fibres	u	35%
	6108.39	6108.3900	-- Of other textile materials	u	35%
			- Other:		
	6108.91	6108.9100	-- Of cotton	u	35%
	6108.92	6108.9200	-- Of man-made fibres	u	35%
	6108.99	6108.9900	-- Of other textile materials	u	35%
<b>61.09</b>			<b>T-shirts, single's and other vests, knitted or crocheted.</b>		
	6109.10	6109.1000	- Of cotton	u	35%
	6109.90	6109.9000	- Of other textile materials	u	35%
<b>61.10</b>			<b>Jerseys, pullovers, cardigans, Waist-coats and similar articles, knitted or crocheted.</b>		
			- Of wool or fine animal hair :		
	6110.11	6110.1100	-- Of wool	u	35%
	6110.12	6110.1200	-- Of Kashmir (cashmere) goats	u	35%
	6110.19	6110.1900	-- Other	u	35%
	6110.20	6110.2000	- Of cotton	u	35%
	6110.30	6110.3000	- Of man-made fibres	u	35%
	6110.90	6110.9000	- Of other textile materials	u	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>61.11</b>			<b>Babies' garments and clothing accessories, knitted or crocheted</b>		
	6111.10	6111.1000	- Of wool or fine animal hair	kg	35%
	6111.20	6111.2000	- Of cotton	kg	35%
	6111.30	6111.3000	- Of synthetic fibres	kg	35%
	6111.90	6111.9000	- Of other textile materials	kg	35%
<b>61.12</b>			<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>		
			- Track suits:		
	6112.11	6112.1100	-- Of cotton	u	35%
	6112.12	6112.1200	-- Of synthetic fibres	u	35%
	6112.19	6112.1900	-- Of other textile materials	u	35%
	6112.20	6112.2000	- Ski suits	u	35%
			- Men's or boys' swimwear:		
	6112.31	6112.3100	-- Of synthetic fibres	u	35%
	6112.39	6112.3900	-- Of other textile materials	u	35%
			- Women's or girls' swimwear:		
	6112.41	6112.4100	-- Of synthetic fibres	u	35%
	6112.49	6112.4900	-- Of other textile materials	u	35%
<b>61.13</b>	6113.00	6113.0000	<b>Garments, made up of knitted or crocheted fabrics of heading 59. 03, 59. 06 or 59. 07.</b>	kg	35%
<b>61.14</b>			<b>Other garments, knitted or crocheted.</b>		
	6114.10	6114.1000	- Of wool or fine animal hair	kg	35%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	6114.20	6114.2000	- Of cotton	kg	35%
	6114.30	6114.3000	- Of man-made fibres	kg	35%
	6114.90	6114.9000	- Of other textile materials	kg	35%
<b>61.15</b>			<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.</b>		
			- Panty hose and tights:		
	6115.11	6115.1100	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	35%
	6115.12	6115.1200	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	kg	35%
	6115.19	6115.1900	-- Of other textile materials	kg	35%
	6115.20	6115.2000	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	kg	35%
			- Other:		
	6115.91	6115.9100	-- Of wool or fine animal hair	kg	35%
	6115.92	6115.9200	-- Of cotton	kg	35%
	6115.93	6115.9300	-- Of synthetic fibres	kg	35%
	6115.99	6115.9900	-- Of other textile materials	kg	35%
<b>61.16</b>			<b>Gloves, mittens and mitts, knitted or crocheted.</b>		
	6116.10	6116.1000	- Impregnated, coated or covered with plastics or rubber	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other:		
	6116.91	6116.9100	-- Of wool or fine animal hair	kg	35%
	6116.92	6116.9200	-- Of cotton	kg	35%
	6116.93	6116.9300	-- Of synthetic fibres	kg	35%
	6116.99	6116.9900	-- Of other textile materials	kg	35%
<b>61.17</b>			<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>		
	6117.10	6117.1000	- Shawls, scarves, mufflers, mantillas, veils and the like	kg	35%
	6117.20	6117.2000	- Ties, bow ties and cravats	kg	35%
	6117.80	6117.8000	- Other accessories	kg	35%
	6117.90	6117.9000	- Parts	kg	35%

**Chapter 62**

**Articles of apparel and clothing accessories,  
not knitted or crocheted**

**Notes**

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles ( other than those of heading 62.12).
2. This Chapter does not cover:
  - ( a ) worn clothing or other worn articles of heading 63.09; or
  - ( b ) Orthopaedic appliances, surgical belts , trusses or the like ( heading 90.21).
3. For the purposes of headings 62. 03 and 62.04:
  - ( a ) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

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(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 divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:

- (a) The expression "Babies garments and clothing accessories" means articles, for young children of a body height not exceeding 86 cm; it also covers babies napkins;
  - (b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter, excluding heading No. 62.09 are to be classified in heading 62.10.
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 foot straps; 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.

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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 classified in 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 boy's garments, and those designed for right over left closure at the front as women's or girls' garments. these provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Articles of this Chapter , which cannot be identified as either men's or boys' garments or as women's or girls 's garments are to be classified in the heading covering women's or girls' garments.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
62.01			<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks ( including ski-jackets ), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</b>		
			- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6201.11	6201.1100	- - Of wool or fine animal hair	u	35%
	6201.12	6201.1200	- - Of cotton	u	35%
	6201.13	6201.1300	- - Of man-made fibres	u	35%
	6201.19	6201.1900	- - Of other textile materials	u	35%
			- Other:		
	6201.91	6201.9100	- - Of wool or fine animal hair	u	35%
	6201.92	6201.9200	- - Of cotton	u	35%
	6201.93	6201.9300	- - Of man-made fibres	u	35%
	6201.99	6201.9900	- - Of other textile materials	u	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
62.02			<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks ( including ski-jackets ), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>		
			- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6202.11	6202.1100	-- Of wool or fine animal hair	u	35%
	6202.12	6202.1200	-- Of cotton	u	35%
	6202.13	6202.1300	- - Of man-made fibres	u	35%
	6202.19	6202.1900	- - Of other textile materials	u	35%
			- Other:		
	6202.91	6202.9100	- - Of wool or fine animal hair	u	35%
	6202.92	6202.9200	- - Of cotton	u	35%
	6202.93	6202.9300	- - Of man-made fibres	u	35%
	6202.99	6202.9900	- - Of other textile materials	u	35%
62.03			<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts ( other than swimwear ).</b>		
			- Suits:		
	6203.11	6203.1100	-- Of wool or fine animal hair	u	35%
	6203.12	6203.1200	-- Of synthetic fibres	u	35%
	6203.19	6203.1900	-- Of other textile materials	u	35%
			- Ensembles:		
	6203.21	6203.2100	-- Of wool or fine animal hair	u	35%
	6203.22	6203.2200	-- Of cotton	u	35%
	6203.23	6203.2300	-- Of synthetic fibres	u	35%
	6203.29	6203.2900	-- Of other textile materials	u	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Jackets and blazers:		
	6203.31	6203.3100	-- Of wool or fine animal hair	u	35%
	6203.32	6203.3200	-- Of cotton	u	35%
	6203.33	6203.3300	-- Of synthetic fibres	u	35%
	6203.39	6203.3900	-- Of other textile materials	u	35%
			- Trousers, bib and brace overalls, breeches and shorts:		
	6203.41	6203.4100	-- Of wool or fine animal hair	u	35%
	6203.42	6203.4200	-- Of cotton	u	35%
	6203.43	6203.4300	-- Of synthetic fibres	u	35%
	6203.49	6203.4900	-- Of other textile materials	u	35%
62.04			<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts ( other than swimwear ).</b>		
			- Suits:		
	6204.11	6204.1100	-- Of wool or fine animal hair	u	35%
	6204.12	6204.1200	-- Of cotton	u	35%
	6204.13	6204.1300	-- Of synthetic fibres	u	35%
	6204.19	6204.1900	-- Of other textile materials	u	35%
			- Ensembles:		
	6204.21	6204.2100	-- Of wool or fine animal hair	u	35%
	6204.22	6204.2200	-- Of cotton	u	35%
	6204.23	6204.2300	-- Of synthetic fibres	u	35%
	6204.29	6204.2900	-- Of other textile materials	u	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Jackets and blazers:		
	6204.31	6204.3100	-- Of wool or fine animal hair	u	35%
	6204.32	6204.3200	-- Of cotton	u	35%
	6204.33	6204.3300	-- Of synthetic fibres	u	35%
	6204.39	6204.3900	-- Of other textile materials	u	35%
			- Dresses:		
	6204.41	6204.4100	-- Of wool or fine animal hair	u	35%
	6204.42	6204.4200	-- Of cotton	u	35%
	6204.43	6204.4300	-- Of synthetic fibres	u	35%
	6204.44	6204.4400	-- Of artificial fibres	u	35%
	6204.49	6204.4900	-- Of other textile materials	u	35%
			- Skirts and divided skirts:		
	6204.51	6204.5100	-- Of wool or fine animal hair	u	35%
	6204.52	6204.5200	-- Of cotton	u	35%
	6204.53	6204.5300	-- Of synthetic fibres	u	35%
	6204.59	6204.5900	-- Of other textile materials	u	35%
			- Trousers, bib and brace overalls, breeches and shorts:		
	6204.61	6204.6100	-- Of wool or fine animal hair	u	35%
	6204.62	6204.6200	-- Of cotton	u	35%
	6204.63	6204.6300	-- Of synthetic fibers	u	35%
	6204.69	6204.6900	-- Of other textile materials	u	35%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
62.05			<b>Men's or boys' shirts.</b>		
	6205.10	6205.1000	- Of wool or fine animal hair	u	35%
	6205.20	6205.2000	- Of cotton	u	35%
	6205.30	6205.3000	- Of man-made fibres	u	35%
	6205.90	6205.9000	- Of other textile materials	u	35%
62.06			<b>Women's or girls' blouses, shirts and shirt-blouses.</b>		
	6206.10	6206.1000	- Of silk or silk waste	u	35%
	6206.20	6206.2000	- Of wool or fine animal hair	u	35%
	6206.30	6206.3000	- Of cotton	u	35%
	6206.40	6206.4000	- Of man-made fibres	u	35%
	6206.90	6206.9000	- Of other textile materials	u	35%
62.07			<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>		
			- Under pants and briefs:		
	6207.11	6207.1100	-- Of cotton	u	35%
	6207.19	6207.1900	-- Of other textile materials	u	35%
			- Nightshirts and pyjamas:		
	6207.21	6207.2100	-- Of cotton	u	35%
	6207.22	6207.2200	-- Of man-made fibres	u	35%
	6207.29	6207.2900	-- Of other textile materials	u	35%
			- Other:		
	6207.91	6207.9100	-- Of cotton	kg	35%
	6207.92	6207.9200	-- Of man-made fibres	kg	35%
	6207.99	6207.9900	-- Of other textile materials	kg	35%

**Section XI**  
**Chapter 62**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
62.08			<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.</b>		
			- Slips and petticoats:		
	6208.11	6208.1100	-- Of man-made fibres	u	35%
	6208.19	6208.1900	-- Of other textile materials	u	35%
			- Nightdress and pyjamas:		
	6208.21	6208.2100	-- Of cotton	u	35%
	6208.22	6208.2200	-- Of man-made fibres	u	35%
	6208.29	6208.2900	-- Of other textile materials	u	35%
			- Other:		
	6208.91	6208.9100	-- Of cotton	kg	35%
	6208.92	6208.9200	-- Of man-made fibres	kg	35%
	6208.99	6208.9900	-- Of other textile materials	kg	35%
62.09			<b>Babies' garments and clothing accessories.</b>		
	6209.10	6209.1000	- Of wool or fine animal hair	kg	35%
	6209.20	6209.2000	- Of cotton	kg	35%
	6209.30	6209.3000	- Of synthetic fibres	kg	35%
	6209.90	6209.9000	- Of other textile materials	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
62.10			<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>		
	6210.10	6210.1000	- Of fabrics of heading No. 56.02 or 56.03	kg	35%
	6210.20	6210.2000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	u	35%
	6210.30	6210.3000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	u	35%
	6210.40	6210.4000	- Other men's or boys' garments	kg	35%
	6210.50	6210.5000	- Other women's or girls' garments	kg	35%
62.11			<b>Track suits, ski suits and swimwear; other garments.</b>		
			- Swimwear:		
	6211.11	6211.1100	-- Men's or boys'	u	35%
	6211.12	6211.1200	-- Women's or girls'	u	35%
	6211.20	6211.2000	- Ski suits	u	35%
			- Other garment, men's or boys':		
	6211.31	6211.3100	-- Of wool or fine animal hair	kg	35%
	6211.32	6211.3200	-- Of cotton	kg	35%
	6211.33	6211.3300	-- Of man-made fibres	kg	35%
	6211.39	6211.3900	-- Of other textile materials	kg	35%
			- Other garment women's or girls':		
	6211.41	6211.4100	-- Of wool or fine animal hair	kg	35%
	6211.42	6211.4200	-- Of cotton	kg	35%
	6211.43	6211.4300	-- Of man-made fibres	kg	35%
	6211.49	6211.4900	-- Of other textile materials	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
62.12			<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>		
	6212.10	6212.1000	- Brassieres	kg	35%
	6212.20	6212.2000	- Girdles and panty-girdles	kg	35%
	6212.30	6212.3000	- Corselettes	kg	35%
	6212.90	6212.9000	- Other	kg	35%
62.13			<b>Handkerchiefs.</b>		
	6213.10	6213.1000	- Of silk or silk waste	kg	35%
	6213.20	6213.2000	- Of cotton	kg	35%
	6213.90	6213.9000	- Of other textile materials	kg	35%
62.14			<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>		
	6214.10	6214.1000	- Of silk or silk waste	u	35%
	6214.20	6214.2000	- Of wool or fine animal hair	u	35%
	6214.30	6214.3000	- Of synthetic fibres	u	35%
	6214.40	6214.4000	- Of artificial fibres	u	35%
	6214.90	6214.9000	- Of other textile materials	u	35%
62.15			<b>Ties, bow ties and cravats.</b>		
	6215.10	6215.1000	- Of silk or silk waste	kg	35%
	6215.20	6215.2000	- Of man-made fibres	kg	35%
	6215.90	6215.9000	- Of other textile materials	kg	35%
62.16	6216.00	6216.0000	<b>Gloves, mittens and mitts.</b>	kg	35%
62.17			<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12</b>		
	6217.10	6217.1000	- Accessories	kg	35%
	6217.90	6217.9000	- Parts	kg	35%

Chapter 63

Other made up textile articles; sets;  
Worn clothing and worn textile articles; ragas

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 article, 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.

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**Chapter 63**

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
<b>I. OTHER MADE UP TEXTILE ARTICLES</b>					
<b>63.01</b>			<b>Blankets and traveling rugs.</b>		
	6301.10	6301.1000	- Electric blankets	u	35%
	6301.20	6301.2000	- Blankets (other than electric blankets ) and travelling rugs, of wool or of fine animal hair	kg	35%
	6301.30	6301.3000	- Blankets (other than electric blankets ) and travelling rugs, of cotton	kg	35%
	6301.40	6301.4000	- Blankets (other than electric blankets ) and travelling rugs, of synthetic fibres	kg	35%
	6301.90	6301.9000	- Other blankets and travelling rugs	kg	35%
<b>63.02</b>			<b>Bed linen, table linen, toilet linen and kitchen linen.</b>		
	6302.10		- Bed linen, knitted or crocheted:		
		6302.1010	--- Hand made	kg	35%
		6302.1090	--- Other	kg	35%
			- Other bed linen, printed:		
	6302.21	6302.2100	-- Of cotton	kg	35%
	6302.22	6302.2200	-- Of man-made fibres	kg	35%
	6302.29	6302.2900	-- Of other textile materials	kg	35%
			- Other bed linen:		
	6302.31	6302.3100	-- Of cotton	kg	35%
	6302.32	6302.3200	-- Of man-made fibres	kg	35%
	6302.39	6302.3900	-- Of other textile materials	kg	35%
	6302.40		- Table linen, knitted or crocheted:		
		6302.4010	--- Hand made	kg	35%
		6302.4090	--- Other	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other table linen:		
	6302.51	6302.5100	-- Of cotton	kg	35%
	6302.52	6302.5200	-- Of flax	kg	35%
	6302.53	6302.5300	-- Of man-made fibres	kg	35%
	6302.59	6302.5900	-- Of other textile materials	kg	35%
	6302.60	6302.6000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	35%
			- Other:		
	6302.91	6302.9100	-- Of cotton	kg	35%
	6302.92	6302.9200	-- Of flax	kg	35%
	6302.93	6302.9300	-- Of man-made fibres	kg	35%
	6302.99	6302.9900	-- Of other textile materials	kg	35%
<b>63.03</b>			<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>		
			- Knitted or crocheted:		
	6303.11	6303.1100	-- Of cotton	kg	35%
	6303.12	6303.1200	-- Of synthetic fibres	kg	35%
	6303.19	6303.1900	-- Of other textile materials	kg	35%
			- Other:		
	6303.91	6303.9100	-- Of cotton	kg	35%
	6303.92	6303.9200	-- Of synthetic fibres	kg	35%
	6303.99	6303.9900	-- Of other textile materials	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
<b>63.04</b>			<b>Other furnishing articles, excluding those of heading 94.04.</b>		
			- Bedspreads:		
	6304.11	6304.1100	-- Knitted or crocheted	kg	35%
	6304.19	6304.1900	-- Other	kg	35%
			- Other:		
	6304.91	6304.9100	-- Knitted or crocheted	kg	35%
	6304.92		-- Not knitted or crocheted, of cotton:		
		6304.9210	--- Mosquito nets	kg	5%
		6304.9290	--- Other	kg	35%
	6304.93		-- Not knitted or crocheted, of synthetic fibres:		
		6304.9310	--- Mosquito nets	kg	5%
		6304.9390	--- Other	kg	35%
	6304.99		-- Not knitted or crocheted, of other textile materials:		
		6304.9910	--- Mosquito nets	kg	5%
		6304.9990	--- Other	kg	35%
<b>63.05</b>			<b>Sacks and bags, of a kind used for the packing of goods.</b>		
	6305.10	6305.1000	- Of jute or of other textile bast fibres of heading 53.03	kg	20%
	6305.20	6305.2000	- Of cotton	kg	30%
			- Of man-made textile materials :		
	6305.32	6305.3200	-- Flexible intermediate bulk containers	kg	30%
	6305.33	6305.3300	-- Other, of polyethylene or polypropylene strip or the like	kg	30%
	6305.39	6305.3900	-- Other	kg	30%
	6305.90	6305.9000	- Of other textile materials	kg	30%



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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
63.06			<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or or land craft; camping goods.</b>		
			- Tarpaulins, awnings and sun blinds:		
	6306.11	6306.1100	-- Of cotton	kg	20%
	6306.12	6306.1200	-- Of synthetic fibres	kg	20%
	6306.19	6306.1900	-- Of other textile materials	kg	20%
			- Tents:		
	6306.21	6306.2100	-- Of cotton	kg	20%
	6306.22	6306.2200	-- Of synthetic fibres	kg	20%
	6306.29	6306.2900	-- Of other textile materials	kg	20%
			- Sails:		
	6306.31	6306.3100	-- Of synthetic fibres	kg	20%
	6306.39	6306.3900	-- Of other textile materials	kg	20%
			- Pneumatic mattresses:		
	6306.41	6306.4100	-- Of cotton	kg	20%
	6306.49	6306.4900	-- Of other textile materials	kg	20%
			- Other:		
	6306.91	6306.9100	-- Of cotton	kg	20%
	6306.99	6306.9900	-- Of other textile materials	kg	20%
63.07			<b>Other made up articles, including dress patterns.</b>		
	6307.10	6307.1000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	35%

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	6307.20	6307.2000	- Life-jackets and life-belts	kg	35%
	6307.90	6307.9000	- Other	kg	35%
<b>II. SETS</b>					
<b>63.08</b>	6308.00	6308.0000	<b>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rungs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packing for retail sale.</b>	kg	35%
<b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>					
<b>63.09</b>	6309.00	6309.0000	<b>Worn clothing and other worn articles.</b>	kg	Prohibited
<b>63.10</b>			<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>		
	6310.10	6310.1000	- Sorted	kg	Prohibited
	6310.90	6310.9000	- Other	kg	Prohibited