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SECTION XII

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

Chapter 64

**Footwear, gaiters and the like;
parts of such articles**

Notes.

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading .63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, parts there of (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

Section XII
Chapter 64

3. For the purposes of this Chapter :
- (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to note 3 to this Chapter:
- (a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading note.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sport footwear" applies only to:
- a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Section XII

Chapter 64

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
64.01			Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.		
	6401.10	6401.1000	- Footwear incorporating a protective metal toe-cap	2u	35%
			- Other footwear:		
	6401.91	6401.9100	- - Covering the knee	2u	35%
	6401.92	6401.9200	- - Covering the ankle but not covering the knee	2u	35%
	6401.99	6401.9900	- - Other	2u	35%
64.02			Other footwear with outer soles and uppers of rubber or plastics.		
			- Sports footwear:		
	6402.12	6402.1200	- - Ski-boots, cross-country ski footwear and snowboard boots	2u	35%
	6402.19	6402.1900	- - Other	2u	35%
	6402.20	6402.2000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	35%
	6402.30	6402.3000	- Other footwear, incorporating a protective metal toe-cap	2u	35%

Section XII
Chapter 64

Heading No	U.S. Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other footwear:		
	6402.91	6402.9100	- - Covering the ankle	2u	35%
	6402.99	6402.9900	- - Other	2u	35%
64.03			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
			- Sports foot wear:		
	6403.12	6403.1200	- - Ski-boots cross-country ski footwear and snow board boots	2u	20%
	6403.19	6403.1900	- - Other	2u	20%
	6403.20	6403.2000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	35%
	6403.30	6403.3000	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe -cap	2u	35%
	6403.40	6403.4000	- Other footwear, incorporating a protective metal toe-cap	2u	35%
			- Other footwear with outer soles of leather:		
	6403.51	6403.5100	- - Covering the ankle	2u	35%
	6403.59	6403.5900	- - Other	2u	35%
			- Other footwear:		
	6403.91	6403.9100	- - Covering the ankle	2u	35%
	6403.99	6403.9900	- - Other	2u	35%

Section XII
Chapter 64

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
64.04			Footwear with out soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
			- Footwear with outer soles of rubber or plastics:		
	6404.11	6404.1100	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u	35%
	6404.19	6404.1900	- - Other	2u	35%
	6404.20	6404.2000	- Footwear with outer soles of leather or composition leather	2u	35%
64.05			Other footwear.		
	6405.10	6405.1000	- With uppers of leather or composition leather	2u	35%
	6405.20	6405.2000	- With uppers of textile materials	2u	35%
	6405.90	6405.9000	- Other	2u	35%
64.06			Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.		
	6406.10	6406.1000	- Uppers and parts thereof, other than stiffeners	kg	20%
	6406.20	6406.2000	- Outer soles and heels, of rubber or plastics	kg	20%
			- Other:		
	6406.91	6406.9100	- - Of wood	kg	10%
	6406.99	6406.9900	- - Of other materials	kg	20%

Section XII
Chapter 65

Chapter 65

Headgear and parts thereof

Notes.

1. This Chapter does not cover:

- (a) Worn headgear of heading 63.09;
- (b) Asbestos headgear (heading 68.12) ; or
- (c) Dolls' hats, other toy hats or carnival articles of chapter 95.

2. Heading 65.02 does not cover hat-shapes made by sewing , other than those obtained simply by sewing strips in spirals.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
65.01	6501.00	6501.0000	Hat - forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	kg	30%
65.02	6502.00	6502.0000	Hat- shapes, plaited or made by assembling strips of any material , neither blocked to shape, nor with made brims, nor lined , nor trimmed.	kg	30%
65.03	6503.00	6503.0000	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	u	30%
65.04	6504.00		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.		
		6504.0010	--- Hand made	kg	30%
		6504.0090	--- Other	kg	30%
65.05			Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed ; hair-nets of any material, whether or not lined or trimmed.		
	6505.10	6505.1000	- Hair -nets	kg	30%
	6505.90	6505.9000	- Other	kg	30%

Section XII
Chapter 65

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
65.06			Other headgear, whether or not lined or trimmed.		
	6506.10		- Safety headgear:		
		6506.1010	- - - Firemcn's or miners, helmet	u	free
		6506.1090	- - - Other	u	5%
			- Other:		
	6506.91	6506.9100	- - Of rubber or of plastics	kg	30%
	6506.92	6506.9200	- - Of furskin	kg	30%
	6506.99	6506.9900	- - Of other materials	kg	30%
65.07	6507.00	6507.0000	Head -bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	kg	30%

Section XII
Chapter 66

Chapter 66

**Umbrellas, sun umbrellas, walking -sticks
Seat- sticks, whips, riding- crops
and parts thereof**

Notes.

1. This Chapter does not cover:
 - (a) Measure walking -sticks or the like (heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking -sticks or the like (Chapter 93);or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
66.01			Umbrellas and sun umbrellas (including walking -stick umbrellas, garden umbrellas and similar umbrellas).		
	6601.10	6601.1000	- Garden or similar umbrellas	u	35%
		-	- Other :		
	6601.91	6601.9100	- - having a telescopic shaft	u	35%
	6601.99	6601.9900	- - Other	u	35%
66.02	6602.00		Walking - Sticks, seat-sticks, whips, riding - crops and the like.		
		6602.0010	--- Containing precious metals, or rolled precious metals, or ivory or precious or semi- precious stones	u	35%
		6602.0090	--- Other	u	35%

Section XII
Chapter 66

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
66.03			Parts, trimmings and accessories of articles of heading 66.01 or 66.02.		
	6603.10		- Handles and knobs:		
		6603.1010	- - - Containing precious metals, or rolled precious metals, or ivory or precious or semi- precious stones	kg	35%
		6603.1020	- - - Other handles and knobs for articles of heading.66.01	kg	20%
		6603.1090	- - - Other	kg	35%
	6603.20	6603.2000	- Umbrella frames, including frames mounted on shafts (sticks)	kg	20%
	6603.90		- Other:		
		6603.9010	- - - Other parts of articles of heading 66.01	kg	20%
		6603.9090	- - - Other	kg	35%

Chapter 67

Prepared feathers and down and articles
made of feathers or of down; artificial flowers;
articles of human hair

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair -nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95);or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feather or down constitute no more than mere trimming or padding ; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02
3. Heading 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing , fitting into one another or similar methods.

Section XII
Chapter 67

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
67.01	6701.00	6701.0000	Skins and other parts of birds with their feathers or down feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes) .	kg	30%
67.02			Artificial flowers, foliage and fruit and parts thereof; Articles made of artificial flowers, foliage or fruit.		
	6702.10	6702.1000	- Of plastics	kg	30%
	6702.90		- Of other materials:		
		6702.9010	--- Hand made	kg	30%
		6702.9090	--- Other	kg	30%
67.03	6703.00	6703.0000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials prepared for use in making wigs or the like.	kg	30%
67.04			Wigs false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.		
			- Of synthetic textile materials:		
	6704.11	6704.1100	- - Complete wigs	kg	30%
	6704.19	6704.1900	- - Other	kg	30%
	6704.20	6704.2000	- Of human hair	kg	30%
	6704.90	6704.9000	- Of other materials	kg	30%

SECTION XIII

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

Chapter 68

**Articles of stone , plaster, cement, asbestos ,
Mica or similar materials**

Notes.

1. This Chapter does not cover :

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (I J) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
- (n) Articles of Chapter 97 (for example, works of art).

Section XII
Chapter 68

2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
68.01	6801.00	6801.0000	Setts, curbstones and flagstones, of natural stone (except slate).	kg	30%
68.02			worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).		
	6802.10	6802.1000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	kg	30%
	6802.21	6802.2100	- - Marble, travertine and alabaster	kg	20%
	6802.22	6802.2200	- - Other calcareous stone	kg	20%
	6802.23	6802.2300	- - Granite	kg	20%
	6802.29	6802.2900	- - Other stone	kg	20%

Section XII
Chapter 68

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other :		
	6802.91	6802.9100	- - Marble, travertine and alabaster	kg	20%
	6802.92	6802.9200	- - Other calcareous stone	kg	20%
	6802.93	6802.9300	- - Granite	kg	20%
	6802.99	6802.9900	- - Other stone	kg	20%
68.03	6803.00	6803.0000	Worked slate and articles of slate or of agglomerated slate.	kg	20%
68.04			Millstones, grindstones, grinding wheels and the like, without frame-works, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.		
	6804.10	6804.1000	- Millstones and grindstones for milling, grinding or pulping	kg	10%
			- Other millstones, grindstones, grinding wheels and the like:		
	6804.21	6804.2100	- - Of agglomerated synthetic or natural diamond	kg	10%
	6804.22	6804.2200	- - Of other agglomerated abrasives or of ceramics	kg	10%
	6804.23	6804.2300	- - Of natural stone	kg	10%
	6804.30	6804.3000	- Hand sharpening or polishing stones	kg	10%
68.05			Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.		

Section XII
Chapter 68

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	6805.10	6805.1000	- On a base of woven textile fabric only	kg	10%
	6805.20	6805.2000	- On a base of paper or paperboard only	kg	10%
	6805.30	6805.3000	- On a base of other materials	kg	10%
68.06			Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.		
	6806.10	6806.1000	- Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	kg	10%
	6806.20	6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	10%
	6806.90	6806.9000	- Other	kg	10%
68.07			Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).		
	6807.10	6807.1000	- In rolls	kg	10%
	6807.90	6807.9000	- Other	kg	10%
68.08	6808.00	6808.0000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	kg	30%
68.09			Articles of plaster or of compositions based on plaster.		

Section XII
Chapter 66

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Boards, sheets, panels, tiles and similar articles, not ornamented:		
	6809.11	6809.1100	- - Faced or reinforced with paper or paperboard only	kg	30%
	6809.19	6809.1900	- - Other	kg	30%
	6809.90	6809.9000	- Other articles	kg	30%
68.10			Articles of cement, of concrete or of artificial stone, whether or not reinforced.		
			- Tiles, flagstones, bricks and similar articles:		
	6810.11	6810.1100	- - Building blocks and bricks	kg	35%
	6810.19	6810.1900	- - Other	kg	35%
			- Other articles:		
	6810.91	6810.9100	- - Prefabricated structural components for building or civil engineering.	kg	35%
	6810.99	6810.9900	-- Other	kg	35%
68.11			Articles of asbestos -cement, of cellulose fibre-cement or the like.		
	6811.10	6811.1000	- Corrugated sheets	kg	35%
	6811.20	6811.2000	- Other sheets, panels, tiles and similar articles	kg	35%
	6811.30	6811.3000	- Tubes, pipes and tube or pipe fittings	kg	35%
	6811.90	6811.9000	- Other articles	kg	35%
68.12			Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing , headgear footwear, gaskets, whether or not reinforced, other than goods of heading 68.11 or 68.13.		

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Chapter 68

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	6812.50	6812.5000	- Clothing, clothing accessories, foot wear and headgear	kg	5%
	6812.60	6812.6000	- Paper, millboard and felt	kg	35%
	6812.70	6812.7000	- Compressed asbestos fibre jointing , in sheets or rolls	kg	35%
	6812.90	6812.9000	- Other	kg	35%
68.13			Friction material and articles thereof (for Example, sheets rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.		
	6813.10	6813.1000	- Brake linings and pads	kg	20%
	6813.90	6813.9000	- Other	kg	20%
68.14			Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper , paperboard or other materials.		
	6814.10	6814.1000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	35%
	6814.90	6814.9000	- Other	kg	35%
68.15			Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.		
	6815.10	6815.1000	- Non -electrical articles of graphite or other carbon	kg	35%
	6815.20	6815.2000	- Articles of peat	kg	35%
			- Other articles:		
	6815.91	6815.9100	- - Containing magnesite, dolomite or chromite	kg	35%
	6815.99	6815.9900	- - Other	kg	35%

Chapter 69
Ceramic products

Notes .

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (i) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (jk) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

Section XIII
Chapter 69

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS.					
69.01	6901.00	6901.0000	Bricks , blocks, tiles and other ceramic goods of siliceous fossil meals (for example , kieselguhr tripolite or diatomite) or of similar siliceous earths.	kg	5%
69.02			Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
	6902.10	6902.1000	- Containing by weight , singly or together, more than 50% the elements mg ,ca or cr, expressed as Mgo, Cao or Cr ₂ O ₃	kg	5%
	6902.20	6902.2000	- Containing by weight more than 50% of alumina (Al ₂ O ₃) of silica (SiO ₂) or of a mixture or compound of these products	kg	5%
	6902.90	6902.9000	- Other	kg	5%
69.03			Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes , sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.		
	6903.10	6903.1000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	kg	5%
	6903.20	6903.2000	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	kg	5%
	6903.90	6903.9000	- Other	kg	5%

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Chapter 69

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
II. OTHER CERAMIC PRODUCTS					
69.04			Ceramic building bricks , flooring blocks, support or filler tiles and the like.		
	6904.10	6904.1000	- Building bricks	1000u	10%
	6904.90	6904.9000	- Other	kg	35%
69.05			Roofing tiles, chimney - pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.		
	6905.10	6905.1000	-Roofing tiles	kg	35%
	6905.90	6905.9000	- Other	kg	35%
69.06	6906.00	6906.0000	Ceramic pipes, conduits, guttering and pipe fittings.	kg	10%
69.07			Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing .		
	6907.10	6907.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	m ²	35%
	6907.90	6907.9000	- Other	m ²	35%
69.08			Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.		
	6908.10	6908.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m ²	35%
	6908.90	6908.9000	- Other	m ²	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)
69.09			Ceramic wares for laboratory , chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.		
			- Ceramic wares for laboratory , chemical or other technical uses:		
	6909.11	6909.1100	- - Of porcelain or china	kg	5%
	6909.12	6909.1200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	5%
	6909.19	6909.1900	- - Other	kg	5%
	6909.90	6909.9000	- Other	kg	30%
69.10			Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		
	6910.10	6910.1000	- Of porcelain or china	u	20%
	6910.90	6910.9000	- Other	u	20%
69.11			Tableware, kitchenware, other household articles and toilet articles, of porcelain or China.		
	6911.10	6911.1000	- Tableware, and kitchenware	kg	30%
	6911.90	6911.9000	- Other	kg	20%
69.12	6912.00		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or China.		
		6912.0010	- - - Hand made	Kg	20%
		6912.0090	- - - 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)
69.13			Statuettes and other ornamental ceramic articles.		
	6913.10	6913.1000	- Of porcelain or China	kg	35%
	6913.90		- Other:		
		6913.9010	- - - Hand made	Kg	35%
		6913.9090	- - - Other	kg	35%
69.14			Other ceramic articles		
	6914.10	6914.1000	- Of porcelain or china	kg	35%
	6914.90		- Other:		
		6914.9010	- - - Filters for the purification or softening of water	kg	10%
		6914.9090	- - - Other	kg	35%

Chapter 70

Glass and glassware

Notes.

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder granules or flakes);
 - (b) Articles of chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44 electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated nameplates or the like having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) Glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) Cutting to shape does not affect the classification of glass in sheets;
 - (c) The expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

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4. For the purposes of heading 70.19, the expression "glass wool" means:

- (a) Mineral wools with a silica (SiO₂) content not less than 60% by weight ;
- (b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5. Throughout the Tariff, the expression "glass" includes fused quartz and other fused silica.

Subheading note.

- 1. For the purposes of subheadings 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (pbO) content by weight of 24%.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
70.01	7001.00		Cullet and other waste and scrap of glass; glass in the mass.		
		7001.0010	--- "Enamel" glass in the mass	kg	20%
		7001.0090	--- Other	kg	10%
70.02			Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.		
	7002.10	7002.1000	- Balls	kg	10%
	7002.20	7002.2000	- Rods	kg	10%
			- Tubes :		
	7002.31	7002.3100	-- Of fused quartz or other fused silica	kg	10%
	7002.32	7002.3200	-- Of other glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	kg	10%
	7002.39	7002.3900	- - 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)
70.03			Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.		
			- Non -wired sheets :		
	7003.12	7003.1200	- - Coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ²	20%
	7003.19	7003.1900	- - Other	m ²	20%
	7003.20	7003.2000	- Wired sheets	m ²	20%
	7003.30	7003.3000	- Profiles	m ²	20%
70.04			Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.		
	7004.20	7004.2000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, or reflecting or non reflecting layer	m ²	20%
	7004.90	7004.9000	- Other glass	m ²	20%
70.05			Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.		
	7005.10	7005.1000	- Non-wired glass, having an absorbent, reflecting or non- reflecting layer	m ²	20%
			- Other non -wired glass:		
	7005.21	7005.2100	- - Coloured throughout the mass (body tinted), opacified , flashed or merely surface ground	m ²	20%
	7005.29	7005.2900	- - Other	m ²	20%
	7005.30	7005.3000	- Wired glass	m ²	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)
70.06	7006.00	7006.0000	Glass of heading 70. 03, 70. 04 or 70.05, bent , edge -working , engraved , drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	kg	20%
70.07			Safety glass, consisting of toughened (tempered) or laminated glass.		
			- Toughened (tempered) safety glass:		
	7007.11		- - Of size and shape suitable for incorporation in vehicles, aircraft , spacecraft or vessels:		
		7007.1110	- - - Of size and shape suitable for incorporation in aircraft or commercial vessels.	kg	Free
		7007.1190	- - - Other	kg	20%
	7007.19	7007.1900	- - Other	m ²	20%
			- Laminated safety glass:		
	7007.21		- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
		7007.2110	- - - Of size and shape suitable for incorporation in aircraft or commercial vessels:	kg	Free
		7007.2190	- - - Other	kg	20%
	7007.29	7007.2900	- - Other	m ²	20%
70.08	7008.00	7008.0000	Multiple- walled insulating units of glass.	kg	20%
70.09			Glass mirrors, whether or not framed, including rear-view mirrors.		
	7009.10	7009.1000	- Rear-view mirrors for vehicles	kg	20%

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Heading No	HS Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other:		
	7009.91	7009.9100	-- Unframed	kg	20%
	7009.92	7009.9200	-- Framed	kg	20%
70.10			Carboys , bottles , flasks, jars , pots, phials , ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.		
	7010.10	7010.1000	- Ampoules	kg	20%
	7010.20	7010.2000	- Stoppers, lids and other closures	kg	20%
	7010.90	7010.9000	- Other	kg	20%
70.11			Glass envelopes(including bulbs and tubes) , open, and glass parts thereof , without fittings , for electric lamps, cathode-ray tubes or the like.		
	7011.10	7011.1000	- For electric lighting	kg	10%
	7011.20	7011.2000	- For cathode-ray tubes	kg	10%
	7011.90	7011.9000	- Other	kg	10%
70.12	7012.00	7012.0000	Glass inners for vacuum flasks or for other vacuum vessels.	u	20%
70.13			Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
	7013.10		- Of glass- ceramics:		
		7013.1010	--- Hand made	kg	20%
		7013.1090	--- Other	kg	20%
			- Drinking glasses other than of glass- ceramics:		
	7013.21	7013.2100	-- Of lead crystal	kg	20%
	7013.29	7013.2900	-- 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)
			- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
	7013.31	7013.3100	- - Of lead crystal	kg	20%
	7013.32	7013.3200	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg	20%
	7013.39	7013.3900	- - Other	kg	20%
			- Other glassware:		
	7013.91	7013.9100	-- Of lead crystal	kg	20%
	7013.99	7013.9900	- - Other	kg	20%
70.14	7014.00		Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.		
		7014.0010	- - - Suitable for incorporation in vehicles	kg	20%
		7014.0020	- - - Signalling glassware for rail-ways, road traffic control, for ports or aerodromes	kg	Free
		7014.0090	- - - Other	kg	20%
70.15			Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		
	7015.10	7015.1000	- Glasses for corrective spectacles	kg	5%
	7015.90	7015.9000	- 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)
70.16			Paving blocks, slabs, bricks squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates shells or similar forms.		
	7016.10	7016.1000	- Glass cubes and other glass small wares, whether or not on a backing , for mosaics or similar decorative purposes	kg	35%
	7016.90	7016.9000	- Other	kg	35%
70.17			Laboratory , hygienic or pharmaceutical glassware , whether or not graduated or calibrated.		
	7017.10		- Of fused quartz or other fused silica:		
		7017.1010	--- Laboratory glassware	kg	5%
		7017.1090	--- Other	kg	20%
	7017.20		- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 ^o c to 300 ^o c :		
		7017.2010	--- Laboratory glassware	kg	5%
		7017.2090	--- Other	kg	20%
	7017.90		- Other:		
		7017.9010	--- Laboratory glassware	kg	5%
		7017.9090	--- Other	kg	20%
70.18			Glass beads, imitation pearls , imitation precious or semi- precious stones and similar glass small wares, and articles thereof other than imitation jewellery ; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp -worked glass, other than imitation jewellery ; glass microspheres not exceeding 1 mm in diameter.		

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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)
	7018.10		- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares:		
		7018.1010	--- Hand made	kg	35%
		7018.1090	--- Other	kg	35%
	7018.20	7018.2000	- Glass microspheres not exceeding 1mm in diameter	kg	20%
	7018.90		- Other:		
		7018.9010	- - - Statuettes and other ornaments of lamp-worked glass	kg	35%
		7018.9090	- - - Other	kg	20%
70.19			Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		
			- Slivers, rovings, yarn and chopped strands :		
	7019.11	7019.1100	-- Chopped strands, of a length of not more than 50 mm	kg	20%
	7019.12	7019.1200	-- Rovings	kg	20%
	7019.19	7019.1900	-- Other	kg	20%
			-- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
	7019.31	7019.3100	-- Mats	kg	20%
	7019.32	7019.3200	-- Thin sheets (voiles)	kg	20%
	7019.39	7019.3900	-- Other	kg	20%
	7019.40	7019.4000	- Woven fabrics of rovings	kg	20%
			- Other woven fabrics :		
	7019.51	7019.5100	-- Of a width not exceeding 30 cm	kg	20%
	7019.52	7019.5200	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	kg	20%
	7019.59	7019.5900	-- Other	kg	20%
	7019.90	7019.9000	- Other	kg	20%
70.20	7020.00	7020.0000	Other articles of glass.	kg	20%

SECTION XIV

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

Chapter 71

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

Notes.

1. Subject to note 1(a) to Section VI and except as provided below , all articles consisting wholly or partly :
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (a) Headings 71. 13, 71.14 and 71. 15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms , ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles(*).
- (b) Headings 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal , or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of chapter 32 (for example , lustrres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;

(*) The underlined portion of this Note constitutes an optional text.

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- (ij) Umbrellas, walking - sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82, with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91, or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by note 2 to Chapter 95;
 - (o) Articles classified in chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03); collectors, pieces heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (a) The expression "precious metal" means silver, gold and platinum.
- (b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purposes of this chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2% by weight, of platinum is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

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6. Except where the context otherwise requires, any reference in the Tariff to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Tariff the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal, except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals, and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of note 8 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading notes

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

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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)
I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-RECIOUS STONES					
71.01			Pearls , natural or cultured, whether or not worked or graded but not strung , mounted or set, pearls, natural or cultured , temporarily strung for convenience of transport.		
	7101.10	7101.1000	- Natural pearls - Cultured pearls:	kg	35%
	7101.21	7101.2100	-- Unworked	kg	35%
	7101.22	7101.2200	-- Worked	kg	35%
71.02			Diamonds, whether or not worked but not mounted or set.		
	7102.10	7102.1000	- Unsorted - Industrial:	carat	35%
	7102.21	7102.2100	-- Unworked or simply sawn cleaved or bruted	carat	35%
	7102.29	7102.2900	-- Other - Non -industrial:	carat	35%
	7102.31	7102.3100	-- Unworked or simply sawn cleaved or bruted	carat	35%
	7102.39	7102.3900	-- Other	carat	35%
71.03			Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung , mounted or set; ungraded precious stones (other than diamonds) and semi precious stones, temporarily strung for convenience of transport.		

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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)
	7103.10	7103.1000	- Unworked or simply sawn or roughly shaped	kg	35%
			- Otherwise worked:		
	7103.91	7103.9100	-- Rubies , sapphires and emeralds	carat	35%
	7103.99	7103.9900	-- Other	carat	35%
71.04			Synthetic or reconstructed precious or semi-precious stones , whether or not worked or graded but not strung mounted or set ; ungraded synthetic or reconstructed precious or semi precious stones, temporarily strung for convenience of transport.		
	7104.10	7104.1000	- Piezo -electric quartz	kg	35%
	7104.20	7104.2000	- Other , unworked or simply sawn or roughly shaped	kg	35%
	7104.90	7104.9000	- Other	kg	35%
71.05			Dust and powder of natural or synthetic precious or semi -precious stones.		
	7105.10	7105.1000	- Of diamonds	carat	35%
	7105.90	7105.9000	- Other	kg	35%
			II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06			Silver (including silver plated with gold or platinum), unwrought or in semi- manufactured forms, or in powder form.		
	7106.10	7106.1000	- Powder	kg	35%
			- Other:		
	7106.91	7106.9100	-- Unwrought	kg	35%
	7106.92	7106.9200	-- Semi - manufactured	kg	35%
71.07	7107.00	7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	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)
71.08			Gold (including gold plated with platinum) unwrought or in semi manufactured forms, or in powder form.		
			- Non-monetary:		
	7108.11	7108.1100	-- Powder	kg	35%
	7108.12	7108.1200	-- Other unwrought forms	kg	35%
	7108.13	7108.1300	-- Other semi - manufactured forms	kg	35%
	7108.20	7108.2000	- Monetary	kg	free
71.09	7109.00	7109.0000	Base metals or silver, clad with gold, not further worked than semi- manufactured.	kg	35%
71.10			Platinum , unwrought or in semi manufactured forms, or in powder form.		
			- Platinum:		
	7110.11	7110.1100	-- Unwrought or in powder form	kg	35%
	7110.19	7110.1900	-- Other	kg	35%
			- Palladium:		
	7110.21	7110.2100	-- Unwrought or in powder form	kg	35%
	7110.29	7110.2900	-- Other	kg	35%
			- Rhodium:		
	7110.31	7110.3100	-- Unwrought or in powder form	kg	35%
	7110.39	7110.3900	-- Other	kg	35%
			- Iridium , osmium and ruthenium:		
	7110.41	7110.4100	-- Unwrought or in powder form	kg	35%
	7110.49	7110.4900	-- Other	kg	35%
71.11	7111.00	7111.0000	Base metals, silver or gold , clad with platinum , not further worked than semi -manufactured.	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)
71.12			Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		
	7112.30	7112.3000	- Ash containing precious metal or precious metal compounds - Other	kg	35%
	7112.91	7112.9100	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	35%
	7112.92	7112.9200	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	35%
	7112.99	7112.9900	- - Other	kg	35%
III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES					
71.13			Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.		
			- Of precious metal whether or not plated or clad with precious metal:		
	7113.11		- - Of silver, whether or not plated or clad with other precious metal:		
		7113.1110	- - - Hand made	kg	35%
		7113.1190	- - - Other	kg	35%
	7113.19		- - Of other precious metal, whether or not plated or clad with precious metal:		
		7113.1910	- - - Hand made	kg	35%
		7113.1990	- - - Other	kg	35%
	7113.20	7113.2000	- Of base metal clad with precious metal	kg	35%
71.14			Articles of goldsmiths, or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		

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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 precious metal whether or not plated or clad with precious metal:		
	7114.11		-- Of silver, whether or not plated or clad with other precious metal :		
		7114.1110	--- Hand made	kg	35%
		7114.1190	--- Other	kg	35%
	7114.19		-- Of other precious metal, whether or not plated or clad with precious metal:		
		7114.1910	--- Hand made	kg	35%
		7114.1990	--- Other	kg	35%
	7114.20	7114.2000	- Of base metal clad with precious metal	kg	35%
71.15			Other articles of precious metal or of metal clad with precious metal.		
	7115.10	7115.1000	- Catalysts in the form of wire cloth or grill, of platinum	kg	5%
	7115.90		- Other:		
		7115.9010	--- Of a kind suitable for laboratory or scientific use	kg	free
		7115.9090	--- Other	kg	35%
71.16			Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		
	7116.10		- Of natural or cultured pearls:		
		7116.1010	--- Hand made	kg	35%
		7116.1090	--- Other	kg	35%
	7116.20		- Of precious or semi- precious stones (natural, synthetic or reconstructed):		
		7116.2010	--- Hand made	kg	35%
		7116.2090	--- Other	kg	35%
71.17			Imitation Jewellery.		
			- Of base metal, whether or not plated with precious metal:		

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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)
	7117.11	7117.1100	-- Cuff- links and studs	kg	35%
	7117.19		-- Other:		
		7117.1910	--- Hand made	kg	35%
		7117.1990	--- Other	kg	35%
	7117.90		- Other:		
		7117.9010	--- Hand made	kg	35%
		7117.9090	--- Other	kg	35%
71.18			Coin.		
	7118.10	7118.1000	- Coin (other than gold coin), not being legal tender	kg	10%
	7118.90	7118.9000	- Other	kg	free

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:
 - (a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of section XVIII, including clock or watch springs;
 - (i) Lead shot prepared for ammunition (heading 91.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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In Chapter 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

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

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

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which by virtue of Note 5, it is classified ; and
 - (c) A cermet of heading 81.13 is regarded as a single base metal.
8. In this section , the following expressions have the meanings hereby assigned to them:

(a) **Waste and scrap**

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

(b) **Powders**

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

Chapter 72

Iron and steel

Notes.

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

(a) Pig iron

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

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

(b) Spiegeleisen

Iron-carbon alloys containing by weight more than 6% but more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys

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

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

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

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

(f) Other alloy steel

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

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

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) Semi-finished products

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

(k) Flat-rolled products

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

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

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

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

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

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

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

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

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) Wire

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

(p) Hollow drill bars and rods

Hollow bars and rods of any cross- section , suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

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

Subheading Notes.

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

(a) Alloy pig iron

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

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

(b) Non-alloy free-cutting steel

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

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

(c) Silicon -electrical steel

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

(d) High speed steel

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

(e) Silico -manganese steel

Alloy steels containing by weight:

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

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2. For the classification of ferro-alloys in the subheadings of heading of heading 72.02 the following rule should be observed:

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

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
1.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM					
72.01			Pig iron and spiegeleisen in pigs, blocks or other primary forms.		
	7201.10	7201.1000	- Non -alloy pig iron containing by weight 0.5% or less of phosphorus	kg	5%
	7201.20	7201.2000	- Non alloy pig iron containing by weight more than 0.5% of phosphorus	kg	5%
	7201.50	7201.5000	- Alloy pig iron; spiegeleisen	kg	5%
72.02			Ferro- alloys.		
			- Ferro -manganese:		
	7202.11	7202.1100	-- Containing by weight more than 2% of carbon	kg	5%
	7202.19	7202.1900	-- Other	kg	5%
			- Ferro -silicon:		
	7202.21	7202.2100	-- Containing by weight more than 55% of silicon	kg	5%
	7202.29	7202.2900	-- Other	kg	5%
	7202.30	7202.3000	- Ferro- silico -manganese	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)
			- Ferro- chromium:		
	7202.41	7202.4100	-- Containing by weight more than 4% of carbon	kg	5%
	7202.49	7202.4900	-- Other	kg	5%
	7202.50	7202.5000	- Ferro -silico - chromium	kg	5%
	7202.60	7202.6000	- Ferro- nickel	kg	5%
	7202.70	7202.7000	- Ferro -molybdenum	kg	5%
	7202.80	7202.8000	- Ferro -tungsten and ferro-silico- tungsten	kg	5%
			- Other:		
	7202.91	7202.9100	-- Ferro -titanium and ferro-silico titanium	kg	5%
	7202.92	7202.9200	-- Ferro -vanadium	kg	5%
	7202.93	7202.9300	-- Ferro- niobium	kg	5%
	7202.99	7202.9900	-- Other	kg	5%
72.03			Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		
	7203.10	7203.1000	- Ferrous products obtained by direct reduction of iron ore	kg	5%
	7203.90	7203.9000	- Other	kg	5%
72.04			Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
	7204.10	7204.1000	- Waste and scrap of cast iron	kg	5%
			- Waste and scrap of alloy steel:		
	7204.21	7204.2100	-- Of stainless steel	kg	5%
	7204.29	7204.2900	-- Other	kg	5%
	7204.30	7204.3000	- Waste and scrap of tinned iron or steel	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 waste and scrap:		
	7204.41	7204.4100	- - Turnings , shavings , chips, milling waste, saw dust, filings, trimmings and stampings, whether or not in bundles	kg	5%
	7204.49	7204.4900	- - Other	kg	5%
	7204.50	7204.5000	- Remelting scrap ingots	kg	5%
72.05			Granules and powders, of pig iron spiegeleisen, iron or steel.		
	7205.10	7205.1000	- Granules	kg	5%
			- Powders:		
	7205.21	7205.2100	- - Of alloy steel	kg	5%
	7205.29	7205.2900	- - Other	kg	5%
			II - IRON AND NON -ALLOY STEEL		
72.06			Iron and non -alloy steel in ingots or other primary forms(excluding iron of heading 72. 03).		
	7206.10	7206.1000	- Ingots	kg	5%
	7206.90	7206.9000	- Other	kg	5%
72.07			Semi -finished products of iron or non -alloy steel.		
			- Containing by weight less than 0.25% of carbon:		
	7207.11	7207.1100	- - Of rectangular (including square)cross-section, the width measuring less than twice the thickness	kg	5%
	7207.12	7207.1200	- - Other of rectangular (other than square) cross-section	kg	5%
	7207.19	7207.1900	- - Other	kg	5%
	7207.20	7207.2000	- Containing by weight 0.25% or more of carbon	kg	5%

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Heading No	H.S Code	Tariff Item No. (3)	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)		(4)		
72.08			Flat-rolled products of iron or non -alloy steel, of a width of 600 mm or more, hot rolled, not clad , plated or coated.		
	7208.10	7208.1000	- In coils, not further worked than hot- rolled, with patterns in relief - Other, in coils, not further worked than hot-rolled, pickled:	kg	5%
	7208.25	7208.2500	- - Of a thickness of 4.75 mm or more	kg	5%
	7208.26	7208.2600	- - Of a thickness of 3mm or more but less than 4.75mm	kg	5%
	7208.27	7208.2700	- - Of a thickness of less than 3mm - Other, in coils, not further worked than hot-rolled :	kg	5%
	7208.36	7208.3600	- - Of a thickness exceeding 10 mm	kg	5%
	7208.37	7208.3700	- - Of a thickness of 4.75mm or more but not exceeding 10 mm	kg	5%
	7208.38	7208.3800	- - Of a thickness of 3mm or more but less than 4.75mm	kg	5%
	7208.39	7208.3900	- - Of a thickness of less than 3mm	kg	5%
	7208.40	7208.4000	- Not in coils, not further worked than hot-rolled, with patterns in relief - Other, not in coils, not further worked than hot-rolled :	kg	5%
	7208.51	7208.5100	- - Of a thickness exceeding 10mm	kg	5%
	7208.52	7208.5200	- - Of a thickness of 4.75mm or more but not exceeding 10mm	kg	5%
	7208.53	7208.5300	- - Of a thickness of 3mm or more but less than 4.75mm	kg	5%
	7208.54	7208.5400	- - Of a thickness of less than 3mm	kg	5%
	7208.90	7208.9000	- 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)
72.09			Flat-rolled products of iron or non -alloy steel, of a width of 600mm or more, cold -rolled (cold -reduced) , not clad , plated or coated.		
			- In coils, not further worked than cold-rolled (cold-reduced):		
	7209.15	7209.1500	-- Of a thickness of 3 mm or more	kg	5%
	7209.16	7209.1600	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	5%
	7209.17	7209.1700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5%
	7209.18	7209.1800	-- Of a thickness of less than 0.5 mm	kg	5%
			- Not in coils, not further worked than (cold-rolled cold-reduced):		
	7209.25	7209.2500	-- Of a thickness of 3 mm or more	kg	5%
	7209.26	7209.2600	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	5%
	7209.27	7209.2700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5%
	7209.28	7209.2800	-- Of a thickness of less than 0.5 mm	kg	5%
	7209.90	7209.9000	- Other	kg	5%
72.10			Flat -rolled products of iron or non -alloy steel, of a width of 600mm or more, clad , plated or coated.		
			- Plated or coated with tin :		
	7210.11	7210.1100	-- Of a thickness of 0.5mm or more	kg	5%
	7210.12	7210.1200	-- Of a thickness of less than 0.5mm	kg	5%
	7210.20	7210.2000	- Plated or coated with lead, including terne-plate	kg	5%
	7210.30	7210.3000	- Electrolytically plated or coated with zinc	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)
			- Otherwise plated or coated with zinc :		
	7210.41	7210.4100	-- Corrugated	kg	10%
	7210.49	7210.4900	-- Other	kg	5%
	7210.50	7210.5000	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	5%
			- Plated or coated with aluminium:		
	7210.61	7210.6100	-- Plated or coated with aluminium-zinc alloys	kg	5%
	7210.69	7210.6900	-- Other	kg	5%
	7210.70	7210.7000	- Painted, varnished or coated with plastics	kg	5%
	7210.90	7210.9000	- Other	kg	5%
72.11			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm not clad, plated or coated.		
			- Not further worked than hot-rolled :		
	7211.13	7211.1300	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	5%
	7211.14	7211.1400	-- Other, of a thickness of 4.75 mm or more	kg	5%
	7211.19	7211.1900	-- Other	kg	5%
			- Not further worked than cold-rolled (cold-reduced):		
	7211.23	7211.2300	-- Containing by weight less than 0.25 % of carbon	kg	5%
	7211.29	7211.2900	-- Other	kg	5%
	7211.90		- Other:		
		7211.9010	--- strip for packing purposes	kg	10%
		7211.9090	--- Other	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
72.12			Flat - rolled products of iron or non alloy steel, of a width of less than 600mm, clad, plated or coated.		
	7212.10		- Plated or coated with tin:		
		7212.1010	--- Strip for packing purposes	kg	10%
		7212.1090	--- Other	kg	5%
	7212.20	7212.2000	- Electrolytically plated or coated with zinc	kg	5%
	7212.30	7212.3000	- Otherwise plated or coated with zinc	kg	5%
	7212.40	7212.4000	- Painted, varnished or coated with plastics	kg	10%
	7212.50		- Otherwise plated or coated:		
		7212.5010	--- Strip for packing purposes	kg	10%
		7212.5090	--- Other	kg	5%
	7212.60	7212.6000	- Clad	kg	5%
72.13			Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
	7213.10	7213.1000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	10%
	7213.20	7213.2000	- Other, of free-cutting steel	kg	10%
			- Other :		
	7213.91	7213.9100	-- Of circular cross-section measuring less than 14 mm in diameter	kg	10%
	7213.99	7213.9900	-- Other	kg	10%
72.14			Other bars and rods of iron or non -alloy steel, not further worked than forged, hot rolled, hot-drawn or hot -extruded ,but including those twisted after rolling.		
	7214.10	7214.1000	- Forged	kg	20%
	7214.20	7214.2000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	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)
	7214.30	7214.3000	- Other, of free-cutting steel	kg	20%
			- Other :		
	7214.91	7214.9100	-- Of rectangular (other than square) cross-section	kg	20%
	7214.99	7214.9900	-- Other	kg	20%
72.15			Other bars and rods of iron or non -alloy steel.		
	7215.10	7215.1000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	10%
	7215.50	7215.5000	- Other, not further worked than cold-formed or cold-finished	kg	10%
	7215.90	7215.9000	- Other	kg	10%
72.16			Angles, shapes and sections of iron or non -alloy steel		
	7216.10	7216.1000	- U, I or H sections, not further worked than hot rolled , hot-drawn or extruded , of a height of less than 80 mm	kg	10%
			- L or T sections , not further worked than hot -rolled, hot-drawn or extruded , of a height of less than 80 mm:		
	7216.21	7216.2100	-- L sections	kg	10%
	7216.22	7216.2200	-- T Sections	kg	10%
			- U, I or H sections, not further worked than hot -rolled, hot drawn or extruded, of a height of 80 mm or more :		
	7216.31	7216.3100	-- U sections	kg	10%
	7216.32	7216.3200	-- I sections	kg	10%
	7216.33	7216.3300	-- H sections	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)
	7216.40	7216.4000	- L or T sections, not further worked than hot-rolled, hot drawn or extruded, of a height of 80 mm or more	kg	10%
	7216.50	7216.5000	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg	10%
			- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
	7216.61	7216.6100	-- Obtained from flat-rolled products	kg	10%
	7216.69	7216.6900	-- Other	kg	10%
			- Other :		
	7216.91	7216.9100	-- Cold-formed or cold-finished from flat-rolled products	kg	10%
	7216.99	7216.9900	-- Other	kg	10%
72.17			Wire of iron or non - alloy steel.		
	7217.10	7217.1000	- Not plated or coated, whether or not polished	kg	10%
	7217.20	7217.2000	- Plated or coated with zinc	kg	10%
	7217.30	7217.3000	- Plated or coated with other base metals	kg	10%
	7217.90	7217.9000	- 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)
III . STAINLESS STEEL					
72.18			Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.		
	7218.10	7218.1000	- Ingots and other primary forms	kg	5%
			- Other :		
	7218.91	7218.9100	-- Of rectangular (other than square) cross-section	kg	5%
	7218.99	7218.9900	-- Other	kg	5%
72.19			Flat -rolled products of stainless steel, of a width of 600 mm or more.		
			- Not further worked than hot -rolled, in coils:		
	7219.11	7219.1100	-- Of a thickness exceeding 10 mm	kg	5%
	7219.12	7219.1200	-- Of a thickness of 4.75mm or more but not exceeding 10mm	kg	5%
	7219.13	7219.1300	-- Of a thickness of 3mm or more but less than 4.75 mm	kg	5%
	7219.14	7219.1400	-- Of a thickness of less than 3mm	kg	5%
			- Not further worked than hot -rolled, not in coils:		
	7219.21	7219.2100	-- Of a thickness exceeding 10 mm	kg	5%
	7219.22	7219.2200	-- Of a thickness of 4.75 mm or more but not exceeding 10mm	kg	5%
	7219.23	7219.2300	-- Of a thickness of 3 mm or more but less than 4.75mm	kg	5%
	7219.24	7219.2400	-- Of a thickness of less than 3mm	kg	5%
			- Not further worked than cold- rolled (cold reduced):		
	7219.31	7219.3100	-- Of a thickness of 4.75 mm or more	kg	5%
	7219.32	7219.3200	-- Of a thickness of 3mm or more but less than 4.75 mm	kg	5%
	7219.33	7219.3300	-- Of a thickness exceeding 1 mm but less than 3mm	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)
	7219.34	7219.3400	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5%
	7219.35	7219.3500	-- Of a thickness of less than 0.5 mm	kg	5%
	7219.90	7219.9000	- Other	kg	5%
72.20			Flat-rolled products of stainless steel, of a width of less than 600mm.		
			- Not further worked than hot-rolled:		
	7220.11	7220.1100	-- Of a thickness of 4.75 mm or more	kg	5%
	7220.12	7220.1200	-- Of a thickness of less than 4.75mm	kg	5%
	7220.20	7220.2000	- Not further worked than cold rolled (cold-reduced)	kg	5%
	7220.90	7220.9000	- Other	kg	5%
72.21	7221.00	7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	kg	5%
72.22			Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.		
			- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
	7222.11	7222.1100	-- Of circular cross-section	kg	5%
	7222.19	7222.1900	-- Other	kg	5%
	7222.20	7222.2000	- Bars and rods, not further worked than cold-formed or cold-finished	kg	5%
	7222.30	7222.3000	- Other bars and rods	kg	5%
	7222.40	7222.4000	- Angles, shapes and sections	kg	5%
72.23	7223.00	7223.0000	Wire of stainless steel.	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)
IV - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON -ALLOY STEEL					
72.24			Other alloy steel in ingots or other primary forms ; semi-finished products of other alloy steel.		
	7224.10	7224.1000	- Ingots and other primary forms	kg	5%
	7224.90	7224.9000	- Other	kg	5%
72.25			Flat -rolled products of other alloy steel, of a width of 600 mm or more.		
			- Of silicon-electrical steel:		
	7225.11	7225.1100	-- Grain-oriented	kg	5%
	7225.19	7225.1900	-- Other	kg	5%
	7225.20	7225.2000	- Of high speed steel	kg	5%
	7225.30	7225.3000	- Other , not further worked than hot -rolled not in coils	kg	5%
	7225.40	7225.4000	- Other , not further worked than hot -rolled in coils	kg	5%
	7225.50	7225.5000	- Other , not further worked than cold -rolled (cold reduced)	kg	5%
			- Other :		
	7225.91	7225.9100	-- Electrolytically plated or coated with zinc	kg	5%
	7225.92	7225.9200	-- Otherwise plated or coated with zinc	kg	5%
	7225.99	7225.9900	-- Other	kg	5%
72.26			Flat -rolled products of other alloy steel , of a width of less than 600mm.		
			- Of silicon-electrical steel :		
	7226.11	7226.1100	-- Grain-oriented	kg	5%
	7226.19	7226.1900	-- Other	kg	5%
	7226.20	7226.2000	- Of high speed steel	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:		
	7226.91	7226.9100	-- Not further worked than hot -rolled	kg	5%
	7226.92	7226.9200	-- Not further worked than cold -rolled (cold reduced)	kg	5%
	7226.93	7226.9300	-- Electrolytically plated or coated with zinc	kg	5%
	7226.94	7226.9400	-- Otherwise plated or coated with zinc	kg	5%
	7226.99	7226.9900	-- Other	kg	5%
72.27			Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.		
	7227.10	7227.1000	- Of high speed steel	kg	5%
	7227.20	7227.2000	- Of silico - manganese steel	kg	5%
	7227.90	7227.9000	- Other	kg	5%
72.28			Other bars and rods, of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods , of alloy or non -alloy steel.		
	7228.10	7228.1000	- Bars and rods , of high speed steel	kg	5%
	7228.20	7228.2000	- Bars and rods , of silico -manganese steel	kg	5%
	7228.30	7228.3000	- Other bars and rods , not further worked than hot - rolled, hot -drawn or extruded	kg	5%
	7228.40	7228.4000	- Other bars and rods , not further worked than forged	kg	5%
	7228.50	7228.5000	- Other bars and rods, not further worked than cold - formed or cold-finished	kg	5%
	7228.60	7228.6000	- Other bars and rods	kg	5%
	7228.70	7228.7000	- Angles , shapes and sections	kg	5%
	7228.80	7228.8000	- Hollow drill bars and rods	kg	5%
72.29			Wire of other alloy steel		
	7229.10	7229.1000	- Of high speed steel	kg	5%
	7229.20	7229.2000	- Of silico - manganese steel	kg	5%
	7229.90	7229.9000	- Other	kg	5%

Chapter 73

Articles of iron of steel

Notes.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
73.01			Sheet piling of iron or steel whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel		
	7301.10	7301.1000	- Sheet piling	kg	10%
	7301.20	7301.2000	- Angles, shapes and sections	kg	10%
73.02			Railway or tramway track construction material of iron or steel, the following: rails, check -rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish -plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.		
	7302.10	7302.1000	- Rails	kg	Free
	7302.30	7302.3000	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	Free
	7302.40	7302.4000	- Fish -plates and sole plates	kg	Free
	7302.90	7302.9000	- 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)
73.03	7303.00	7303.0000	Tubes , pipes and hollow profiles, of cast iron.	kg	10%
73.04			Tubes, pipes and hollow profiles , seamless, of iron (other than cast iron) or steel		
	7304.10	7304.1000	- Line pipe of a kind used for oil or gas pipelines - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	kg	10%
	7304.21	7304.2100	-- Drill pipe	kg	10%
	7304.29	7304.2900	-- Other - Other , of circular cross-section, of iron or non-alloy steel:	kg	10%
	7304.31	7304.3100	-- Cold drawn or cold -rolled (cold reduced)	kg	10%
	7304.39	7304.3900	-- Other - Other, of circular cross-section, of stainless steel :	kg	10%
	7304.41	7304.4100	-- Cold -drawn or cold-rolled (cold reduced)	kg	10%
	7304.49	7304.4900	-- Other - Other, of circular cross-section, of other alloy steel:	g	10%
	7304.51	7304.5100	-- cold -drawn or cold- rolled (cold- reduced)	kg	10%
	7304.59	7304.5900	-- Other	kg	10%
	7304.90	7304.9000	- Other	kg	10%
73.05			Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm,of iron or steel		

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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)
			- Line pipe of a kind used for oil or gas pipelines:		
	7305.11	7305.1100	-- Longitudinally submerged are welded	kg	10%
	7305.12	7305.1200	-- Other , longitudinally welded	kg	10%
	7305.19	7305.1900	-- Other	kg	10%
	7305.20	7305.2000	- Casing of a king used in drilling for oil r gas	kg	10%
			- Other, welded:		
	7305.31	7305.3100	-- Longitudinally welded	kg	10%
	7305.39	7305.3900	-- Other	kg	10%
	7305.90	7305.9000	- Other	kg	10%
73.06			Other tubes , pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		
	7306.10	7306.1000	- Line pipe of a kind used for oil or gas pipelines	kg	10%
	7306.20	7306.2000	- Casing and tubing of a kind used in drilling for oil or gas	kg	10%
	7306.30	7306.3000	- Other , welded , of circular cross- section of iron or non -alloy steel	kg	10%
	7306.40	7306.4000	- Other , welded , of circular cross- section, of stainless steel	kg	10%
	7306.50	7306.5000	- Other , welded , of circular cross- section , of other alloy steel	kg	10%
	7306.60	7306.6000	- Other , welded , of non -circular cross-section	kg	10%
	7306.90	7306.9000	-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)
73.07			Tube or pipe fittings (for example, couplings, elbows sleeves), of iron or steel.		
			- Cast fittings :		
	7307.11	7307.1100	-- Of non -malleable cast iron	kg	10%
	7307.19	7307.1900	-- Other	kg	10%
			- Other , of stainless steel:		
	7307.21	7307.2100	-- Flanges	kg	10%
	7307.22	7307.2200	-- Threaded elbows, bends and sleeves	kg	10%
	7307.23	7307.2300	-- Butt welding fittings	kg	10%
	7307.29	7307.2900	-- Other	kg	10%
			- Other:		
	7307.91	7307.9100	-- Flanges	kg	10%
	7307.92	7307.9200	-- Threaded elbows , bends and sleeves	kg	10%
	7307.93	7307.9300	-- Butt welding fittings	kg	10%
	7307.99	7307.9900	-- Other	kg	10%
73.08			Structures (excluding prefabricated buildings of heading 94. 06) and parts of structures (for example, bridges and bridge-sections, lock gates, towers, lattice masts , roofs , roofing frameworks , doors and windows and their frames and thresholds for doors, shutters, balustrades , pillars and columns), of iron or steel: plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures , of iron or steel.		
	7308.10	7308.1000	- Bridges and bridge -sections	kg	10%
	7308.20	7308.2000	- Towers and lattice masts	kg	10%
	7308.30	7308.3000	- Doors, windows and their frames and thresholds for doors	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)
	7308.40	7308.4000	- Equipment for scaffolding shuttering propping or pit-propping	kg	10%
	7308.90		- Other:		
		7308.9010	--- Of a kind suitable for fencing	kg	20%
		7308.9090	--- Other	kg	10%
73.09	7309.00	7309.0000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), or iron or steel, of a capacity exceeding 300 l whether or not lined or heat -insulated, but not fitted with mechanical or thermal equipment.	kg	10%
73.10			Tanks, casks drums, cans boxes and similar containers, for any material (other than compressed or liquefied gas) of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat -insulated, but not fitted with mechanical or thermal equipment.		
	7310.10	7310.1000	- Of a capacity of 50 l or more - Of a capacity of less than 50 l:	kg	10%
	7310.21	7310.2100	-- Cans which are to be closed by soldering or crimping	kg	10%
	7310.29	7310.2900	-- Other	kg	10%
73.11	7311.00	7311.0000	Containers for compressed or liquefied gas, of iron or steel	kg	5%
73.12			Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel not electrically insulated.		
	7312.10	7312.1000	- Stranded wire, ropes and cables	kg	20%
	7312.90	7312.9000	- 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)
73.13	7313.00	7313.0000	Barbed wire of iron or steel; twisted hoop or single flat wire barbed or not , and loosely twisted double wire, of a kind used for fencing , of iron or steel.	kg	20%
73.14			Cloth (including endless bands) , grill, netting and fencing of iron or steel wire ; expanded metal of iron or steel.		
			- Woven cloth :		
	7314.12	7314.1200	-- Endless bands for machinery, of stainless steel	kg	20%
	7314.13	7314.1300	-- Other endless bands for machinery	kg	20%
	7314.14	7314.1400	-- Other woven cloth, of stainless steel	kg	20%
	7314.19	7314.1900	-- Other	kg	20%
	7314.20	7314.2000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross- sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	kg	20%
			- Other grill, netting and fencing, welded at the intersection :		
	7314.31	7314.3100	-- Plated or coated with zinc	kg	20%
	7314.39	7314.3900	-- Other	kg	20%
			- Other cloth, grill, netting and fencing :		
	7314.41	7314.4100	-- Plated or coated with zinc	kg	20%
	7314.42	7314.4200	-- Coated with plastics	kg	20%
	7314.49	7314.4900	-- Other	kg	20%
	7314.50	7314.5000	- Expanded metal	kg	20%
73.15			Chain and parts thereof , iron or of steel.		
			- Articulated link chain and parts thereof :		
	7315.11	7315.1100	-- Roller chain	kg	20%
	7315.12	7315.1200	-- Other chain	kg	20%
	7315.19	7315.1900	-- Parts	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)
	7315.20	7315.2000	- Skid chain - Other chain:	kg	20%
	7315.81	7315.8100	-- Stud- link	kg	20%
	7315.82	7315.8200	-- Other , welded link	kg	20%
	7315.89	7315.8900	-- Other	kg	20%
	7315.90	7315.9000	- Other parts	kg	20%
73.16	7316.00	7316.0000	Anchors, grapnels and parts thereof . of iron or steel.	kg	30%
73.17	7317.00	7317.0000	Nails , tacks , drawing pins, corrugated nails, staples (other than those of heading 83. 05) and similar articles of iron or steel, whether or not with heads of other material , but excluding such articles with heads of copper.	kg	20%
73.18			Screws , bolts, nuts coach screws, screw hooks , rivets, cotfers cotter-pins, washers (including spring washers) and similar articles, of iron or steel. - Threaded articles:		
	7318.11	7318.1100	-- Coach screws	kg	20%
	7318.12	7318.1200	-- Other wood screws	kg	20%
	7318.13	7318.1300	-- Screw hooks and screw rings	kg	20%
	7318.14	7318.1400	-- Self-tapping screws	kg	20%
	7318.15	7318.1500	-- Other screws and bolts, whether or not with their nuts or washers	kg	20%
	7318.16	7318.1600	-- Nuts	kg	20%
	7318.19	7318.1900	-- 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)	(6)
			- Non -threaded articles:		
	7318.21	7318.2100	- - Spring washers and other lock washers	kg	20%
	7318.22	7318.2200	- -Other washers	kg	20%
	7318.23	7318.2300	- - Rivets	kg	20%
	7318.24	7318.2400	- - Cotters and cotter- pins	kg	20%
	7318.29	7318.2900	- - Other	kg	20%
73.19			Sewing needles, knitting needles, bodkins, crochet hooks , embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.		
	7319.10	7319.1000	- Sewing , darning or embroidery needles	kg	20%
	7319.20	7319.2000	- Safety pins	kg	20%
	7319.30	7319.3000	- Other pins	kg	20%
	7319.90	7319.9000	- Other	kg	20%
73.20			Springs and leaves for springs, of iron or steel.		
	7320.10	7320.1000	- Leaf -springs and leaves thereof	kg	20%
	7320.20	7320.2000	- Helical springs	kg	20%
	7320.90	7320.9000	- Other	kg	20%
73.21			Stoves, ranges, grates, cookers (including those with subsidiary boilers , for central heating), barbecues , braziers, gas-rings, plate warmers and similar non electric domestic appliances, and parts thereof , iron or steel.		

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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)
			- Cooking appliances and plate warmers:		
	7321.11	7321.1100	-- For gas fuel or for both gas and other fuels	u	20%
	7321.12	7321.1200	-- For liquid fuel	u	20%
	7321.13	7321.1300	-- For solid fuel.	u	20%
			- Other appliances:		
	7321.81	7321.8100	-- For gas fuel or for both gas and other fuels	u	20%
	7321.82	7321.8200	-- For liquid fuel	u	20%
	7321.83	7321.8300	- For solid fuel	u	20%
	7321.90	7321.9000	- Parts	kg	20%
73.22			Radiators for central heating, not electrically heated , and parts thereof, of iron or steel ; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air) , not electrically heated, incorporating a motor -driven fan or blower , and parts thereof, of iron or steel		
			- Radiators and parts thereof:		
	7322.11	7322.1100	-- Of cast iron	kg	10%
	7322.19	7322.1900	-- Other	kg	10%
	7322.90	7322.9000	- Other	kg	10%
73.23			Table , kitchen or other household articles and parts thereof , of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
	7323.10	7323.1000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and 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)
			- Other:		
	7323.91	7323.9100	-- Of cast iron , not enamelled	kg	20%
	7323.92	7323.9200	-- Of cast iron , enamelled	kg	30%
	7323.93	7323.9300	-- Of stainless steel	kg	20%
	7323.94	7323.9400	-- Of iron (other than cast iron) or steel , enamelled	kg	30%
	7323.99	7323.9900	-- Other	kg	20%
73.24			Sanitary ware and parts thereof, of iron or steel.		
	7324.10	7324.1000	- Sinks and wash basins, of stainless steel	kg	20%
			-Baths:		
	7324.21	7324.2100	-- Of cast iron , whether or not enamelled	kg	20%
	7324.29	7324.2900	-- Other	kg	20%
	7324.90	7324.9000	- Other, including parts	kg	20%
73.25			Other cast articles of iron or steel.		
	7325.10	7325.1000	- Of non -malleable cast iron	kg	20%
			- Other:		
	7325.91	7325.9100	-- Grinding balls and similar articles for mills	kg	5%
	7325.99	7325.9900	-- 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)
73.26			Other articles of iron or steel		
			- Forged or stamped, but not further worked:		
	7326.11	7326.1100	-- Grinding balls and similar articles for mills	kg	10%
	7326.19	7326.1900	-- Other	kg	20%
	7326.20		- Articles of iron or steel wire:		
		7326.2010	--- Vermin traps and similar appliances for the destruction of pests	kg	5%
		7326.2090	---Other	kg	20%
	7326.90		- Other:		
		7326.9010	--- Cigar and cigarette cases	kg	35%
		7326.9020	--- Vermin traps and similar appliances for the destruction of pests	kg	5%
		7326.9090	--- Other	kg	20%

Chapter 74

Copper and articles thereof

Notes.

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

(a) Refined copper

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

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

TABLE - Other elements

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

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

(b) Copper alloys

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

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

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

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

(f) **Wire**

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

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In the case of heading 74.14 however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

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

Subheading Note.

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

(a) Copper-zinc base alloys (brasses)

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

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

(b) Copper-tin base alloys (bronzes)

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

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

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

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

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
74.01			Copper mattes; cement copper (precipitated copper).		
	7401.10	7401.1000	- Copper mattes	kg	5%
	7401.20	7401.2000	- Cement copper (precipitated copper)	kg	5%
74.02	7402.00	7402.0000	Unrefined copper; and copper anodes for electrolytic refining	kg	5%
74.03			Refined copper and copper alloys, unwrought.		
			- Refined copper:		
	7403.11	7403.1100	-- Cathodes and sections of cathodes	kg	5%
	7403.12	7403.1200	-- Wire -bars	kg	5%
	7403.13	7403.1300	-- Billets	kg	5%
	7403.19	7403.1900	-- 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)
			- Copper alloys:		
	7403.21	7403.2100	-- Copper -zinc base alloys (brass)	kg	5%
	7403.22	7403.2200	-- Copper -tin base alloys (bronze)	kg	5%
	7403.23	7403.2300	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel-silver)	kg	5%
	7403.29	7403.2900	-- Other copper alloys (other than master alloys of heading 74.05)	kg	5%
74.04	7404.00	7404.0000	Copper waste and scrap.	kg	5%
74.05	7405.00	7405.0000	Master alloys of copper.	kg	5%
74.06			Copper powders and flakes.		
	7406.10	7406.1000	- Powders of non -lamellar structure	kg	5%
	7406.20	7406.2000	- Powders of lamellar structure; flakes	kg	5%
74.07			Copper bars, rods and profiles.		
	7407.10	7407.1000	- Of refined copper	kg	10%
			- Of copper alloys:		
	7407.21	7407.2100	-- Of copper-zinc base alloys (brass)	kg	10%
	7407.22	7407.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10%
	7407.29	7407.2900	-- Other	kg	10%
74.08			Copper wire.		
			- Of refined copper:		
	7408.11	7408.1100	-- Of which the maximum cross-sectional dimension exceeds 6mm	kg	10%
	7408.19	7408.1900	-- 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)
			- Of copper alloys:		
	7408.21	7408.2100	-- Of copper -zinc base alloys (brass)	kg	10%
	7408.22	7408.2200	-- Of copper- nickel base alloys (cupro -nickel) or copper-nickel- zinc base alloys (nickel-silver)	kg	10%
	7408.29	7408.2900	-- Other	kg	10%
74.09			Copper plates, sheets and strip, of a thickness exceeding 0.15mm.		
			- Of refined copper:		
	7409.11	7409.1100	-- In coils	kg	5%
	7409.19	7409.1900	-- Other	kg	5%
			- Of copper -zinc base alloys(brass):		
	7409.21	7409.2100	-- In coils	kg	5%
	7409.29	7409.2900	-- Other	kg	5%
			- Of copper-tin base alloys (bronze):		
	7409.31	7409.3100	-- In coils	kg	5%
	7409.39	7409.3900	-- Other	kg	5%
	7409.40	7409.4000	- Of copper -nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver)	kg	5%
	7409.90	7409.9000	- Of other copper alloys	kg	5%
74.10			Copper foil (whether or not printed or backed with paper , paperboard, plastics or similar backing materials) of a thickness(excluding any backing) not exceeding 0.15mm .		
			- Not backed:		
	7410.11	7410.1100	-- Of refined copper	kg	10%
	7410.12	7410.1200	-- Of copper alloys	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)
			- Backed:		
	7410.21	7410.2100	-- Of refined copper	kg	10%
	7410.22	7410.2200	-- Of copper alloys	kg	10%
74.11			Copper tubes and pipes.		
	7411.10	7411.1000	- Of refined copper	kg	10%
			- Of copper alloys:		
	7411.21	7411.2100	-- Of copper-zinc base alloys (brass)	kg	10%
	7411.22	7411.2200	-- Of copper-nickel base alloys (cupro-nickel) or copper - nickel- zinc base alloys (nickel silver)	kg	10%
	7411.29	7411.2900	-- Other	kg	10%
74.12			Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		
	7412.10	7412.1000	- Of refined copper	kg	10%
	7412.20	7412.2000	- Of copper alloys	kg	10%
74.13	7413.00	7413.0000	Stranded wire cables, plaited bands and the like, of copper, not electrically insulated.	kg	20%
74.14			Cloth (including endless bands), grill and netting , of copper wire; expanded metal of copper.		
	7414.20	7414.2000	- Cloth	kg	20%
	7414.90	7414.9000	- Other	kg	20%
74.15			Nails, tacks, drawing pins, staples (other than those of heading 83. 05) and similar articles, of copper or of iron or steel with heads of copper ; screws, bolts , nuts, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of copper.		

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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)
	7415.10	7415.1000	- Nails and tacks, drawing pins, staples and similar articles - Other articles, not threaded:	kg	20%
	7415.21	7415.2100	-- Washers (including spring washers)	kg	20%
	7415.29	7415.2900	-- Other - Other threaded articles:	kg	20%
	7415.33	7415.3300	-- Screws; bolts and nuts	kg	20%
	7415.39	7415.3900	-- Other	kg	20%
74.16	7416.00	7416.0000	Copper springs.	kg	20%
74.17	7417.00	7417.0000	Cooking or heating apparatus of a kind used domestic purposes, non -electric, and parts thereof, of copper.	kg	20%
74.18			Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper. - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :		
	7418.11	7418.1100	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	20%
	7418.19	7418.1900	-- Other	kg	20%
	7418.20	7418.2000	- Sanitary ware and parts thereof	kg	20%
74.19			Other articles of copper.		
	7419.10	7419.1000	- Chain and parts thereof - Other:	kg	20%
	7419.91	7419.9100	-- Cast, moulded, stamped or forged, but not further worked	kg	20%
	7419.99	7419.9900	-- Other	kg	20%

Chapter 75

Nickel and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

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(d) Plates ,sheets, strip foil

Flat -surfaced products (other than the unwrought products of heading 75.02) , coiled or not, of solid rectangular (other than square)cross- section with or without rounded corners (including “ modified) rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness which are:

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

Heading 75.06.applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers,, tears, buttons, lozenges)and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Nickel, not alloyed

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

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

TABLE - Other elements

Elements	Limiting content % by Weight
Fe Iron	0.5
o Oxygen	0.4
Other elements, each	0.3

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(b) Nickel alloys

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

- (i) The content by weight of cobalt exceeds 1.5%.
 - (ii) The content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
 - (iii) The total content by weight of elements other than nickel plus cobalt exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term " wire " applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
75.01			Nickel mattes , nickel oxide sinters and other intermediate products of nickel metallurgy.		
	7501.10	7501.1000	-Nickel mattes	kg	5%
	7501.20	7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	5%
75.02			Unwrought nickel.		
	7502.10	7502.1000	- Nickel , not alloyed	kg	5%
	7502.20	7502.2000	-Nickel alloys	kg	5%
75.03	7503.00	7503.0000	Nickel waste and scrap.	kg	5%
75.04	7504.00	7504.0000	Nickel powders and flakes.	kg	5%
75.05			Nickel bars, rods , profiles and wire.		
			- Bars, rods and profiles:		
	7505.11	7505.1100	-- Of nickel not alloyed	kg	10%
	7505.12	7505.1200	-- Of nickel, alloys	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)
			- Wire:		
	7505.21	7505.2100	-- Of nickel, not alloyed	kg	10%
	7505.22	7505.2200	-- Of nickel alloys	kg	10%
75.06			Nickel plates, sheets , strip and foil.		
	7506.10	7506.1000	-Of nickel, not alloyed	kg	10%
	7506.20	7506.2000	-Of nickel alloys	kg	10%
75.07			Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		
			-Tubes and pipes:		
	7507.11	7507.1100	-- Of nickel , not alloyed	kg	10%
	7507.12	7507.1200	-- Of nickel alloys	kg	10%
	7507.20	7507.2000	- Tube or pipe fittings	kg	10%
75.08			Other articles of nickel.		
	7508.10	7508.1000	- Cloth, grill and netting, of nickel wire	kg	20%
	7508.90	7508.9000	- Other	kg	20%

Chapter 76

Aluminum and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Aluminum, not alloyed

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

TABLE- Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon) Other elements ⁽¹⁾ , each	1 0.1 ⁽²⁾
<p>(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.</p> <p>(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.</p>	

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(b) Aluminum alloys

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

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

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

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

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
76.01			Unwrought aluminium.		
	7601.10	7601.1000	- Aluminium, not alloyed	kg	5%
	7601.20	7601.2000	- Aluminium alloys	kg	5%
76.02	7602.00	7602.0000	Aluminium waste and scrap.	kg	5%
76.03			Aluminium powders and flakes.		
	7603.10	7603.1000	- Powders of non- lamellar structure	kg	5%
	7603.20	7603.2000	- Powders of lamellar structure; flakes	kg	5%
76.04			Aluminium bars, rods and profiles.		
	7604.10	7604.1000	- Of aluminium, not alloyed - Of aluminium alloys:	kg	10%
	7604.21	7604.2100	-- Hollow profiles	kg	10%
	7604.29	7604.2900	-- Other	kg	10%

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Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
76.05			Aluminium wire.		
			- Of aluminium, not alloyed:		
	7605.11	7605.1100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	20%
	7605.19	7605.1900	- -Other	kg	20%
			- Of aluminium alloys:		
	7605.21	7605.2100	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	20%
	7605.29	7605.2900	-- Other	kg	20%
76.06			Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.		
			- Rectangular (including square):		
	7606.11	7606.1100	-- Of aluminium, not alloyed	kg	10%
	7606.12	7606.1200	-- Of aluminium alloys	kg	10%
			- Other:		
	7606.91	7606.9100	-- Of aluminium, not alloyed	kg	10%
	7606.92	7606.9200	-- Of aluminium alloys	kg	10%
76.07			Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm.		
			- Not backed:		
	7607.11	7607.1100	-- Rolled but not further worked	Kg	5%
	7607.19	7607.1900	-- Other	kg	5%
	7607.20	7607.2000	- Backed	kg	5%

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Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
76.08			Aluminium tubes and pipes.		
	7608.10	7608.1000	- Of aluminium, not alloyed	kg	20%
	7608.20	7608.2000	-Of aluminium alloys	kg	20%
76.09	7609.00	7609.0000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	20%
76.10			Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.		
	7610.10	7610.1000	- Doors, windows and their frames and thresholds for doors	kg	20%
	7610.90	7610.9000	- Other	kg	20%
76.11	7611.00	7611.0000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	5%
76.12			Aluminium casks, drums, cans boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		

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Heading No	H.S Code	Tariff Item No. (3)	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	7612.10	7612.1000	- Collapsible tubular containers	kg	20%
	7612.90	7612.9000	-Other	kg	20%
76.13	7613.00	7613.0000	Aluminium containers for compressed or liquefied gas.	kg	5%
76.14			Stranded wire ,cables, plaited bands and the like, of aluminium, not electrically insulated..		
	7614.10	7614.1000	- With steel core	kg	20%
	7614.90	7614.9000	- Other	kg	20%
76.15			Table, kitchen or other household articles and parts thereof aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof , of aluminium.		
			- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :		
	7615.11	7615.1100	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	20%
	7615.19	7615.1900	-- Other	kg	20%
	7615.20	7615.2000	- Sanitary ware and parts thereof	kg	10%
76.16			Other articles of aluminium.		
	7616.10	7616.1000	- Nails, tacks , staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters , cotter-pins, washers and similar articles	kg	20%
			- Other:		
	7616.91	7616.9100	-- Cloth, grill, netting and fencing, of aluminium wire	kg	10%
	7616.99	7616.9900	-- Other	kg	10%

Chapter 77

(Reserved for possible future use in the Harmonized system)

Chapter 78

Lead and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat -surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

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

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

TABLE - Other elements

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

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Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
78.01			Unwrought lead.		
	7801.10	7801.1000	- Refined lead	kg	5%
			- Other:		
	7801.91	7801.9100	-- Containing by weight antimony as the principal other element	kg	5%
	7801.99	7801.9900	-- Other	kg	5%
78.02	7802.00	7802.0000	Lead waste and scrap.	kg	5%
78.03	7803.00	7803.0000	Lead bars, rods, profiles and wire.	kg	10%
8.04			Lead plates, sheets, strip and foil; lead powders and flakes.		
			- Plates, sheets, strip and foil:		
	7804.11	7804.1100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm.	kg	10%
	7804.19	7804.1900	-- Other	kg	10%
	7804.20	7804.2000	- Powders and flakes	kg	5%
78.05	7805.00	7805.0000	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	10%
78.06	7806.00	7806.0000	Other articles of lead.	kg	20%

Chapter 79

Zinc and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

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(d) Plates, sheets, strip and foil

Flat -surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross -section with or without rounded corners (including “ modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight , of equal length and parallel) of a uniform thickness, which are:

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

Heading 79.05 applies , *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves , ribs, chequers, tears, buttons , lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

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

(a) Zinc , not alloyed

Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys

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

(c) Zinc dust

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

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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)		
79.01			Unwrought zinc		
			- Zinc, not alloyed :		
	7901.11	7911.1100	- - Containing by weight 99.99% or more of zinc	kg	5%
	7901.12	7901.1200	- - Containing by weight less than 99.99% of zinc	kg	5%
	7901.20	7901.2000	- Zinc alloys	kg	5%
79.02	7902.00	7902.0000	Zinc waste and scrap.	kg	5%
79.03			Zinc dust, powders and flakes.		
	7903.10	7903.1000	- Zinc dust	kg	5%
	7903.90	7903.9000	- Other	kg	5%
79.04	7904.00	7904.0000	Zinc bars, rods, profiles and wire.	kg	10%
79.05	7905.00	7905.0000	Zinc plates, sheets, strip and foil.	kg	10%
79.06	7906.00	7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	10%
79.07	7907.00	7907.0000	Other articles of zinc.	kg	20%

Chapter 80

Tin and articles thereof

Notes.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

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(d) Plates , sheets , strip and foil

Flat -surfaced products (other than the unwrought products of heading 80.01), coiled or not , of solid rectangular (other than square) cross -section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight , of equal length and parallel)of a uniform thickness, which are:

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

Headings 80.04 and 80.05 apply, *inter alia* , to plates, sheets, strip and foil with patterns (for example, grooves , ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

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

(a) Tin, not alloyed

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

TABLE- Other elements

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

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(b) Tin alloys

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

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than limit specified in the foregoing table.

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
80.01			Unwrought tin.		
	8001.10	8001.1000	- Tin, not alloyed	kg	5%
	8001.20	8001.2000	- Tin alloys	kg	5%
80.02	8002.00	8002.0000	Tin waste and scrap.	kg	5%
80.03	8003.00	8003.0000	Tin bars, rods, profiles and wire.	kg	10%
80.04	8004.00	8004.0000	Tin plates, sheets and strip, of a thickness exceeding 0.2mm.	kg	10%
80.05	8005.00	8005.0000	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	kg	5%
80.06	8006.00	8006.0000	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	10%
80.07	8007.00		Other articles of tin.		
		8007.0010	- - - Imported for use by industries.	kg	5%
		8007.0090	- - - Other	kg	10%

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
81.01			Tungsten (wolfram) and articles thereof, including waste and scrap.		
	8101.10	8101.1000	-Powders	kg	5%
			- Other:		
	8101.94	8101.9400	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	10%
	8101.95	8101.9500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	10%
	8101.96	8101.9600	-- Wire	kg	10%
	8101.97	8101.9700	-- Waste and scrap	kg	5%
	8101.99	8101.9900	-- Other	kg	20%
81.02			Molybdenum and articles thereof, including waste and scrap.		
	8102.10	8102.1000	- Powders	kg	5%
			- Other:		
	8102.94	8102.9400	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	10%
	8102.95	8102.9500	-- Bars and rods, other than those obtained simply by sintering profiles, plates, sheets, strip and foil	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)
	8102.96	8102.9600	-- Wire	kg	10%
	8102.97	8102.9700	-- Waste and scrap	kg	5%
	8102.99	8102.9900	-- Other	kg	20%
81.03			Tantalum and articles thereof, including waste and scrap.		
	8103.20	8103.2000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	5%
	8103.30	8103.3000	- Waste and scrap	kg	5%
	8103.90	8103.9000	- Other	kg	20%
81.04			Magnesium and articles thereof, including waste and scrap.		
			- Unwrought magnesium:		
	8104.11	8104.1100	-- Containing at least 99.8% by weight of magnesium	kg	5%
	8104.19	8104.1900	-- Other	kg	5%
	8104.20	8104.2000	- Waste and scrap	kg	5%
	8104.30	8104.3000	- Raspings, turnings and granules, graded according to size; powders.	kg	10%
	8104.90	8104.9000	- Other	kg	20%
81.05			Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.		
	8105.20	8105.2000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	5%
	8105.30	8105.3000	- Waste and scrap	kg	5%
	8105.90	8105.9000	- Other	kg	20%
81.06	8106.00	8106.0000	Bismuth and articles thereof, including waste and scrap.	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)
81.07			Cadmium and articles thereof, including waste and scrap.		
	8107.20	8107.2000	- Unwrought cadmium: powders	kg	5%
	8107.30	8107.3000	- Waste and scrap	kg	5%
	8107.90	8107.9000	- Other	kg	20%
81.08			Titanium and articles thereof, including waste and scrap.		
	8108.20	8108.2000	- Unwrought titanium: powders	kg	5%
	8108.30	8108.3000	- Waste and scrap	kg	5%
	8108.90	8108.9000	- Other	kg	20%
81.09			Zirconium and articles thereof, including waste and scrap.		
	8109.20	8109.2000	- Unwrought zirconium: powders	kg	5%
	8109.30	8109.3000	- Waste and scrap	kg	5%
	8109.90	8109.9000	- Other	kg	20%
81.10			Antimony and articles thereof, including waste and scrap.		
	8110.10	8110.1000	- Unwrought antimony: powders	kg	20%
	8110.20	8110.2000	- Waste and scrap	kg	5%
	8110.90	8110.9000	- Other	kg	20%
81.11	8111.00	8111.0000	Manganese and articles thereof, including waste and scrap.	kg	20%
81.12			Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.		

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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)
			- Beryllium:		
	8112.12	8112.1200	-- Unwrought; powders	kg	5%
	8112.13	8112.1300	-- Waste and scrap	kg	5%
	8112.19	8112.1900	-- Other	kg	20%
			- Chromium:		
	8112.21	8112.2100	-- Unwrought; powders	kg	5%
	8112.22	8112.2200	-- Waste and scrap	kg	5%
	8112.29	8112.2900	-- Other	kg	20%
	8112.30	8112.3000	- Germanium	kg	20%
	8112.40	8112.4000	- Vanadium	kg	20%
			- Thallium :		
	8112.51	8112.5100	-- Unwrought; powders	kg	5%
	8112.52	8112.5200	-- Waste and scrap	kg	5%
	8112.59	8112.5900	-- Other	kg	20%
			- Other :		
	8112.92	8112.9200	-- Unwrought; waste and scrap; powders	Kg	5%
	8112.99	8112.9900	-- Other	kg	20%
81.13	8113.00	8113.0000	Cermets and articles thereof including waste and scrap.	kg	20%

Chapter 82

**Tools, implements, cutlery, spoons
and forks, of base metal; parts thereof
of base metal**

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal ;

(b) Metal carbides or cermets ;

- (b) Precious or semi -precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15

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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)
82.01			Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture , horticulture or forestry.		
	8201.10	8201.1000	- Spades and shovels	kg	30%
	8201.20	8201.2000	- Forks	kg	30%
	8201.30	8201.3000	- Mattocks, picks , hoes and rakes	kg	30%
	8201.40	8201.4000	- Axes, bill hook and similar hewing tools	kg	30%
	8201.50	8201.5000	- Secateurs and similar one handed pruners and shears (including poultry shears)	kg	30%
	8201.60	8201.6000	- Hedge shears, two -handed pruning shears and similar two-handed shears	kg	30%
	8201.90	8201.9000	- Other hand tools of a kind used in agriculture , horticulture or forestry	kg	20%
82.02			Hand saws ; blades for saws of all kinds (including slitting , slotting or toothless saw blades).		
	8202.10	8202.1000	- Hand saws	kg	20%
	8202.20	8202.2000	- Band saw blades	kg	20%
			- Circular saw blades (including slitting or slotting saw blades):		
	8202.31	8202.3100	-- With working part of steel	kg	20%
	8202.39	8202.3900	-- Other, including parts	kg	20%
	8202.40	8202.4000	- Chain saw blades	kg	20%

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Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standar d Unit of Quantit y (5)	Duty Rate (6)
			- Other saw blades:		
	8202.91	8202.9100	-- Straight saw blades , for working metal	kg	20%
	8202.99	8202.9900	-- Other	kg	20%
82.03			Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe- cutters bolt croppers, perforating punches and similar hand tools.		
	8203.10	8203.1000	- Files, rasps and similar tools	kg	20%
	8203.20	8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	20%
	8203.30	8303.3000	- Metal cutting shears and similar tools	kg	20%
	8203.40	8203.4000	- Pipe -cutters, bolt croppers, perforating punches and similar tools	kg	20%
82.04			Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.		
			- Hand -operated spanners and wrenches:		
	8204.11	8204.1100	-- Non -adjustable	kg	20%
	8204.12	8204.1200	-- Adjustable	kg	20%
	8204.20	8204.2000	- Interchangeable spanner sockets, with or without handles	kg	20%
82.05			Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like , other than accessories for and parts of, machine tools ; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.		

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Heading No	H.S Code	Tariff Item No.	Description	Standar d Unit of Quantit y (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
	8205.10	8205.1000	- Drilling, threading or tapping tools	kg	20%
	8205.20	8205.2000	- Hammers and sledge hammers	kg	20%
	8205.30	8205.3000	- Planes, chisels, gouges and similar cutting tools for working wood	kg	20%
	8205.40	8205.4000	- Screwdrivers	kg	20%
			- Other hand tools (including glaziers' diamonds):		
	8205.51	8205.5100	- - Household tools	kg	20%
	8205.59	8205.5900	- - Other	kg	20%
	8205.60	8205.6000	- Blow lamps	kg	20%
	8205.70	8205.7000	- Vices, clamps and the like	kg	20%
	8205.80	8205.8000	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	kg	20%
	8205.90	8205.9000	- Sets of articles of two or more of the foregoing subheadings	kg	20%
82.06	8206.00	8206.0000	Tools of two or more of the heading 82.02 to 82.05, put up in sets for retail sale.	kg	30%
82.07			Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.		

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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)
			- Rock drilling or earth boring tools:		
	8207.13	8207.1300	-- With working part of cermets	kg	20%
	8207.19	8207.1900	-- Other, including parts	kg	20%
	8207.20	8207.2000	- Dies for drawing or extruding metal	kg	20%
	8207.30	8207.3000	-Tools for pressing ,stamping or punching	kg	20%
	8207.40	8207.4000	- Tools for tapping or threading	kg	20%
	8207.50	8207.5000	- Tools for drilling , other than for rock drilling	kg	20%
	8207.60	8207.6000	- Tools for boring or broaching	kg	20%
	8207.70	8207.7000	- Tools for milling	kg	20%
	8207.80	8207.8000	- Tools for turning	kg	20%
	8207.90	8207.9000	- Other interchangeable tools	kg	20%
82.08			Knives and cutting blades, for machines or for mechanical appliances.		
	8208.10	8208.1000	- For metal working	kg	5%
	8208.20	8208.2000	- For wood working	kg	5%
	8208.30	8208.3000	- For kitchen appliances or for machines used by the food industry	kg	10%
	8208.40	8208.4000	- For agricultural, horticultural or forestry machines	kg	10%
	8208.90	8208.9000	- Other	kg	5%
82.09	8209.00	8209.0000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	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)
82.10	8210.00	8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	kg	30%
82.11			Knives with cutting blades , serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.		
	8211.10	8211.1000	- Sets of assorted articles - Other:	u	30%
	8211.91	8211.9100	-- Table knives having fixed blades	U	30%
	8211.92	8211.9200	-- Other knives having fixed blades	U	30%
	8211.93	8211.9300	-- Knives having other than fixed blades	U	30%
	8211.94	8211.9400	-- Blades	kg	30%
	8211.95	8211.9500	- - Handles of base metal	kg	30%
82.12			Razors and razor blades (including razor blade blanks in strips).		
	8212.10	8212.1000	- Razors	u	30%
	8212.20	8212.2000	- Safety razor blades, including razor blade blanks in strips	u	30%
	8212.90	8212.9000	- Other parts	kg	30%
82.13	8213.00	8213.0000	Scissors, tailors' shears and similar shears, and blades therefor.	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)
82.14			Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives) ; manicure or pedicure sets and instruments (including nail files).		
	8214.10	8214.1000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	30%
	8214.20	8214.2000	- Manicure or pedicure sets and instruments (including nail files)	kg	30%
	8214.90	8214.9000	- Other	kg	30%
82.15			Spoons , forks, ladles, skimmers, cake-servers, fish - knives, butter-knives, sugar tongs and similar kitchen or tableware.		
	8215.10	8215.1000	-Sets of assorted articles containing at least one article plated with precious metal	kg	35%
	8215.20	8215.2000	- Other sets of assorted articles	kg	30%
			- Other:		
	8215.91	8215.9100	- - Plated with precious metal	kg	35%
	8215.99	8215.9900	- - Other	kg	30%

Chapter 83

Miscellaneous articles of base metal

Notes.

1. For the purposes of the Chapter , parts of base metal are to be classified with their parent articles. However , articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including , where appropriate, tyres) not exceeding 75 mm , or those having a diameter (including , where appropriate , tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
83.01			Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.		
	8301.10	8301.1000	- Padlocks	kg	20%
	8301.20	8301.2000	- Locks of a kind used for motor vehicles	kg	20%
	8301.30	8301.3000	- Locks of a kind used for furniture	kg	20%
	8301.40	8301.4000	- Other locks	kg	20%
	8301.50	8301.5000	- Clasps and frames with clasps, incorporating locks	kg	20%
	8301.60	8301.6000	- Parts	kg	20%
	8301.70	8301.7000	- Keys presented separately	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)
83.02			Base metal mountings, fittings and similar articles suitable for furniture , doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat -racks, hat -pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.		
	8302.10	8302.1000	- Hinges	kg	20%
	8302.20	8302.2000	- Castors	kg	20%
	8302.30	8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles - Other mountings, fittings and similar articles:	kg	20%
	8302.41	8302.4100	- - Suitable for buildings	kg	20%
	8302.42	8302.4200	- - Other , suitable for furniture	kg	20%
	8302.49	8302.4900	- - Other	kg	20%
	8302.50	8302.5000	- Hat -racks , hat-pegs , brackets and similar fixtures	kg	20%
	8302.60	8302.6000	- Automatic door closers	kg	20%
83.03	8303.00	8303.0000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong -rooms , cash or deed boxes and the like, of base metal.	kg	20%
83.04	8304.00	8304.0000	Filing cabinets, card-index cabinets, paper trays , paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	kg	30%

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Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
83.05			Fittings for loose -leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.		
	8305.10	8305.1000	- Fittings for loose -leaf binders or files	kg	20%
	8305.20	8305.2000	- Staples in strips	kg	20%
	8305.90	8305.9000	- Other , including parts	kg	20%
83.06			Bells, gongs and the like, non -electric, of base metal; statuettes and other ornaments, of base metal; photograph , picture or similar frames, of base metal; mirrors of base metal.		
	8306.10		- Bells, gongs and the like:		
		8306.1010	- - - Hand made	kg	20%
		8306.1090	- - - Other	kg	20%
			- Statuettes and other ornaments:		
	8306.21	8306.2100	- - Plated with precious metal	kg	35%
	8306.29		- - Other:		
		8306.2910	- - - Hand made	kg	35%
		8306.2990	- - - Other	kg	35%
	8306.30		- Photograph, picture or similar frames; mirrors:		
		8306.3010	- - - Hand made	kg	20%
		8306.3090	- - - 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)
83.07			Flexible tubing of base metal, with or without fittings.		
	8307.10	8307.1000	- Of iron or steel	kg	20%
	8307.90	8307.9000	- Of other base metal	kg	20%
83.08			Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.		
	8308.10	8308.1000	- Hooks, eyes and eyelets	kg	20%
	8308.20	8308.2000	- Tubular or bifurcated rivets	kg	20%
	8308.90		- Other , including parts:		
		8308.9010	- - - Beads and spangles of base metal	kg	35%
		8308.9090	- - - Other	kg	20%
83.09			Stoppers , caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
	8309.10	8309.1000	- Crown corks	kg	30%
	8309.90	8309.9000	- Other	kg	20%
83.10	8310.00	8310.0000	Sing-plates, name plates, address- plates and similar plates, numbers, letters and other symbols, of base metal excluding those of heading 94.05.	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)
83.11			Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material , of a kind used for soldering , brazing , welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
	8311.10	8311.1000	-Coated electrodes of base metal, for electric arc-welding	kg	10%
	8311.20	8311.2000	- Cored wire of base metal, for electric arc-welding	kg	10%
	8311.30	8311.3000	- Coated rods and cored wire , of base metal, for soldering , brazing or welding by flame	kg	10%
	8311.90	8311.9000	- Other , including parts	kg	10%

Section XVI

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

Notes.

1. This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.04) or of fur skin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11)
- (f) Precious or semi precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (i) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;

Section XVI

- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of heading 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.85 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

**Nuclear reactors , boilers, machinery
and mechanical appliances; parts thereof**

Notes.

1. This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Electro -mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- (f) Hand- operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to section XVI, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat- treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature , even if necessary, is subsidiary.

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Chapter 84

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (b) Office machinery of heading 84.72.
- Heading 84.24 does not cover :

Ink-jet printing machines (heading 84.43 or 84.71).

- 3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position work piece (unit construction machines, single station),
or
 - (c) by the automatic transfer of the work piece to different unit heads (multi-station transfer machines).
- 5. (A) For the purposes of heading 84.71 , the expression "automatic data processing machines" means:
 - (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution , by logical decision during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements ;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

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(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions :

- (a) It is of a kind solely or principally used in an automatic data processing system;
- (b) It is connectable to the central processing unit either directly or through one or more other units; and
- (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system

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

(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B)(b) and (B)(c) above, are in all cases to be classified as units of heading 84.71.

(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05mm, whichever ever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm

Subheading Notes.

1. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

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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)
84.01			Nuclear reactors; fuel elements (cartridges), non - irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		
	8401.10	8401.1000	- Nuclear reactors	kg	5%
	8401.20	8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	kg	5%
	8401.30	8401.3000	- Fuel elements (cartridges), non radiated	kg	5%
	8401.40	8401.4000	- Parts of nuclear reactors	kg	5%
84.02			Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.		
			- Steam or other vapour generating boilers:		
	8402.11	8402.1100	- - Water tube boilers with a steam production exceeding 45 t per hour	kg	5%
	8402.12	8402.1200	- - Water tube boilers with a steam production not exceeding 45 t per hour	kg	5%
	8402.19	8402.1900	- - Other vapour generating boilers, including hybrid boilers	kg	5%
	8402.20	8402.2000	- Super - heated water boilers	kg	5%
	8402.90	8402.9000	- Parts	kg	5%
84.03			Central heating boilers other than those of heading 84.02.		
	8403.10	8403.1000	- Boilers	u	10%
	8403.90	8403.9000	- Parts	kg	10%

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Chapter 84

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
84.04			Auxiliary plant for use with boilers of headings 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoveries); condensers for steam or other vapour power units.		
	8404.10		- Auxiliary plant for use with boilers of heading 84.02 or 84.03:		
		8404.1010	--- Auxiliary plant for use with boilers of heading 84.02	kg	5%
		8404.1090	--- Auxiliary plant for use with boilers of heading 84.03	kg	10%
	8404.20	8404.2000	- Condensers for steam or other vapour power units	kg	5%
	8404.90		- Parts:		
		8404.9010	--- Of Tariff Item 8404.1010 or 8404.2000	kg	5%
		8404.9090	--- Other	kg	10%
84.05			Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.		
	8405.10	8405.1000	- Producer gas or water gas generators, with or without their purifiers; and acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	5%
	8405.90	8405.9000	- Parts	kg	5%
84.06			Steam turbines and other vapour turbines.		
	8406.10	8406.1000	- Turbines for marine propulsion	u	Free
			- Other turbines:		
	8406.81	8406.8100	-- Of an output exceeding 40 MW	u	5%
	8406.82	8406.8200	-- Of an output not exceeding 40 MW	u	5%
	8406.90	8406.9000	- Parts	kg	5%

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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)
84.07			Spark-ignition reciprocating or rotary internal combustion piston engines.		
	8407.10	8407.1000	- Aircraft engines	u	Free
			- Marine propulsion engines:		
	8407.21	8407.2100	-- Outboard motors	u	10%
	8407.29	8407.2900	-- Other	u	5%
			- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
	8407.31	8407.3100	-- Of a cylinder capacity not exceeding 50 cc	u	10%
	8407.32	8407.3200	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	u	10%
	8407.33	8407.3300	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	u	10%
	8407.34	8407.3400	-- Of a cylinder capacity exceeding 1,000 cc	u	10%
	8407.90	8407.9000	- Other engines	u	5%
84.08			Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
	8408.10	8408.1000	- Marine propulsion engines	u	Free
	8408.20	8408.2000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	u	10%
	8408.90	8408.9000	- Other engines	u	5%
84.09			Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.		
	8409.10	8409.1000	- For aircraft engines	kg	Free
			- Other:		
	8409.91		- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
		8409.9110	--- For marine propulsion engines	kg	Free
		8409.9190	--- Other	kg	10%
	8409.99	8409.9900	-- 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)
84.10			Hydraulic turbines, water wheels, and regulators therefore.		
			- Hydraulic turbines and water wheels:		
	8410.11	8410.1100	-- Of a power not exceeding 1,000 kW	u	5%
	8410.12	8410.1200	-- Of a power exceeding 1,000 kw but not exceeding 10,000 kW	u	5%
	8410.13	8410.1300	-- Of a power exceeding 10,000 kW	u	5%
	8410.90	8410.9000	- Parts , including regulators	kg	5%
84.11			Turbo -jets, turbo- propellers and other gas turbines.		
			- Turbo -jets:		
	8411.11	8411.1100	-- Of a thrust not exceeding 25 kN	u	Free
	8411.12	8411.1200	-- Of a thrust exceeding 25 kN	u	Free
			- Turbo - propellers:		
	8411.21	8411.2100	-- Of a power not exceeding 1,100 kW	u	Free
	8411.22	8411.2200	-- Of a power exceeding 1,100 kW	u	Free
			- Other gas turbines:		
	8411.81	8411.8100	-- Of a power not exceeding 5,000 kW	u	Free
	8411.82	8411.8200	-- Of a power exceeding 5,000 kW	u	Free
			- Parts:		
	8411.91	8411.9100	-- Of turbo-jets or turbo- propellers	kg	Free
	8411.99	8411.9900	- 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)
84.12			Other engines and motors.		
	8412.10	8412.1000	- Reaction engines other than turbo -jets	u	Free
			- Hydraulic power engines and motors:		
	8412.21	8412.2100	- - Linear acting (cylinders)	u	Free
	8412.29	8412.2900	- - Other	u	Free
			- Pneumatic power engines and motors:		
	8412.31	8412.3100	- - Linear acting (cylinders)	u	Free
	8412.39	8412.3900	- - Other	u	Free
	8412.80	8412.8000	- Other	u	Free
	8412.90	8412.9000	- Parts	kg	Free
84.13			Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.		
			- Pumps fitted or designed to be fitted with a measuring device :		
	8413.11	8413.1100	- - Pumps for dispensing fuel or lubricants, of the type used in filling -stations or in garages	u	10%
	8413.19	8413.1900	- - Other	u	10%
	8413.20	8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	u	10%
	8413.30	8413.3000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines :	u	10%
	8413.40	8413.4000	- Concrete pumps	u	10%
	8413.50	8413.5000	- Other reciprocating positive displacement pumps	u	10%
	8413.60	8413.6000	- Other rotary positive displacement pumps	u	10%
	8413.70	8413.7000	- Other centrifugal pumps	u	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 pumps; liquid elevators:		
	8413.81	8413.8100	-- Pumps	u	10%
	8413.82	8413.8200	-- Liquid elevators	u	10%
			- Parts:		
	8413.91	8413.9100	-- Of pumps	kg	10%
	8413.92	8413.9200	-- Of liquid elevators	kg	10%
84.14			Air or vacuum pumps, air or other gas compressors and fan; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.		
	8414.10	8414.1000	- Vacuum pumps	u	10%
	8414.20		- Hand - or foot -operated air pumps:		
		8414.2010	--- pumps and apparatus for road motor vehicles, including tyre- inflating pumps	u	20%
		8414.2020	--- Bicycle pumps	u	5%
		8414.2090	--- Other	u	10%
	8414.30	8414.3000	- Compressors of a kind used in refrigerating equipment	u	10%
	8414.40	8414.4000	- Air compressors mounted on a wheeled chassis for towing	u	10%
			- Fans:		
	8414.51	8414.5100	-- Table, floor, wall, window, ceiling or roof fans, with a self -contained electric motor of an output not exceeding 125 w	u	10%
	8414.59	8414.5900	-- Other	u	10%
	8414.60	8414.6000	- Hoods having a maximum horizontal side not exceeding 120 cm	u	10%
	8414.80	8414.8000	- Other	u	10%
	8414.90		- Parts		
		8414.9010	--- Of Tariff Items 8414.2020 and 8414.2090	kg	5%
		8414.9090	--- 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)
84.15			Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
	8415.10		- Window or wall types, self-contained or "split-system":		
		8415.1010	--- Household type	u	20%
		8415.1090	--- Other	u	10%
	8415.20	8415.2000	- Of a kind used for persons, in motor vehicles	u	20%
			- Other:		
	8415.81		-- Incorporating a refrigerating unit and a valve for reversal of the cooling /heat cycle (reversible heat pumps):		
		8415.8110	--- Household type	u	20%
		8415.8190	--- Other	u	10%
	8415.82		-- Other, incorporating a refrigerating unit:		
		8415.8210	--- Household type	u	20%
		8415.8290	--- Other	u	10%
	8415.83		-- Not incorporating a refrigerating unit:		
		8415.8310	--- Household type	u	20%
		8415.8390	--- Other	u	10%
	8415.90		- Parts:		
		8415.9010	--- Of Tariff Items. 8415.1010, 8415.8110, 8415.8210 and 8415.8310	kg	20%
		8415.9090	---Of Tariff Items. 8415.1090, 8415.8190, 8415.8290 and 8415.8390	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)
84.16			Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
	8416.10	8416.1000	- Furnace burners for liquid fuel	kg	5%
	8416.20	8416.2000	- Other furnace burners, including combination burners	kg	5%
	8416.30	8416.3000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	5%
	8416.90	8416.9000	- Parts	kg	5%
84.17			Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
	8417.10	8417.1000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	5%
	8417.20	8417.2000	- Bakery ovens, including biscuit ovens	u	5%
	8417.80	8417.8000	- Other	u	5%
	8417.90	8417.9000	- Parts	kg	5%
84.18			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.		
	8418.10		- Combined refrigerator -freezers, fitted with separate external doors:		
		8418.1010	- - - Chlorofluorocarbon (CFC) free	u	5%
		8418.1090	- - - Other	u	10%
			- Refrigerators, household type:		
	8418.21		- - Compression - type:		
		8418.2110	- - - Chlorofluorocarbon (CFC) free	u	10%
		8418.2190	- - - 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)
	8418.22		-- Absorption - type, electrical:		
		8418.2210	--- Chlorofluorocarbon (CFC) free	u	10%
		8418.2290	--- Other	u	20%
	8418.29		-- Other:		
		8418.2910	--- Chlorofluorocarbon (CFC) free	u	10%
		8418.2990	--- Other	u	20%
	8418.30		- Freezers of the chest type, not exceeding 800 l capacity:		
		8418.3010	-- Chlorofluorocarbon (CFC) free	u	10%
		8418.3090	-- Other	u	20%
	8418.40		-Freezers of the upright type , not exceeding 900 l capacity:		
		8418.4010	--- Chlorofluorocarbon (CFC) free	u	10%
		8418.4090	--- Other	u	20%
	8418.50		- Other refrigerating or freezing chests, cabinets , display counters, show -cases and similar refrigerating or freezing furniture:		
		8418.5010	--- Chlorofluorocarbon (CFC) free	u	10%
		8418.5090	--- Other	u	20%
			- Other refrigerating or freezing equipment; heat pumps:		
	8418.61		-- Compression type units whose condensers are heat exchangers:		
		8418.6110	--- Chlorofluorocarbon (CFC) free	u	5%
		8418.6190	--- Other	u	10%
	8418.69	8418.6900	-- Other	kg	10%
			- Parts:		
	8418.91	8418.9100	-- Furniture designed to receive refrigerating or freezing equipment	kg	10%
	8418.99		-- Other:		
		8418.9910	--- Household type	kg	10%
		8418.9990	---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)
84.19			Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non -electric.		
			- Instantaneous or storage water heaters, non electric:		
	8419.11	8419.1100	- - Instantaneous gas water heaters	u	10%
	8419.19		- - Other:		
		8419.1910	- - - Solar water heater	u	10%
		8419.1990	- - - Other	u	10%
	8419.20	8419.2000	- Medical, surgical or laboratory sterilisers	u	5%
			- Dryers:		
	8419.31	8419.3100	- - For agricultural products	u	5%
	8419.32	8419.3200	- - For wood , paper pulp, paper or paperboard	u	5%
	8419.39	8419.3900	- - Other	u	10%
	8419.40	8419.4000	- Distilling or rectifying plant	u	5%
	8419.50	8419.5000	- Heat exchange units	u	5%
	8419.60	8419.6000	- Machinery for liquefying air or other gases	u	10%
			- Other machinery, plant and equipment:		
	8419.81	8419.8100	- - For making hot drinks or for cooking or heating food	u	10%
	8419.89	8419.8900	- - Other	u	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)
	8419.90		- Parts:		
		8419.9010	--- Of Tariff Item 8419.2000, 8419.3100, 8419.3200, 8419.4000 or 8419. 5000	kg	5%
		8419.9090	--- Other	kg	10%
84.20			Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.		
	8420.10	8420.1000	- Calendering or other rolling machines	u	20%
			- Parts:		
	8420.91	8420.9100	-- Cylinders	kg	5%
	8420.99	8420.9900	-- Other	u	20%
84.21			Centrifuges , including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.		
			- Centrifuges, including centrifugal dryers:		
	8421.11	8421.1100	-- Cream separators	u	5%
	8421.12	8421.1200	-- Clothes-dryers	u	10%
	8421.19	8421.1900	-- Other	u	5%
			- Filtering or purifying machinery and apparatus for liquids:		
	8421.21	8421.2100	-- For filtering or purifying water	u	5%
	8421.22	8421.2200	-- For filtering or purifying beverages other than water	u	5%
	8421.23		-- Oil or petrol-filters for internal combustion engines:		
		8421.2310	--- For road motor vehicles	u	20%
		8421.2390	--- Other	u	5%
	8421.29	8421.2900	-- Other	u	5%

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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)
			- Filtering or purifying machinery and apparatus for gases:		
	8421.31		- - Intake air filters for internal combustion engines:		
		8421.3110	- - - For road motor vehicles	u	20%
		8421.3190	- - - Other	u	5%
	8421.39	8421.3900	- - Other	u	5%
			- Parts:		
	8421.91	8421.9100	- - Of centrifuges, including centrifugal dryers	kg	5%
	8421.99	8421.9900	- - Other	kg	5%
84.22			Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.		
			- Dish washing machines:		
	8422.11	8422.1100	- - Of the household type	u	30%
	8422.19	8422.1900	- - Other	u	5%
	8422.20	8422.2000	- Machinery for cleaning or drying bottles or other containers	u	5%
	8422.30	8422.3000	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u	5%
	8422.40	8422.4000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	5%
	8422.90		- Parts:		
		8422.9010	- - - Of Tariff Item 8422.1100	kg	20%
		8422.9090	- - - 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)
84.23			Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machines weights of all kinds.		
	8423.10	8423.1000	- Personal weighing machines, including baby scales; household scales	u	20%
	8423.20	8423.2000	- Scales for continuous weighing of goods on conveyors	u	5%
	8423.30	8423.3000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	5%
			- Other weighing machinery :		
	8423.81	8423.8100	-- Having a maximum weighing capacity not exceeding 30 kg	u	20%
	8423.82	8423.8200	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	u	20%
	8423.89	8423.8900	-- Other	u	20%
	8423.90		- Weighing machine weights of all kinds ; parts of weighing machinery:		
		8423.9010	--- Parts of weighing machinery of Tariff Item 8423.2000 or 8423.3000	kg	5%
		8423.9090	--- Other	kg	20%
84.24			Mechanical appliances (whether or not hand - operated) for projecting , dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		

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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)
	8424.10	8424.1000	- Fire extinguishers, whether or not charged	u	Free
	8424.20	8424.2000	- Spray guns and similar appliances	u	20%
	8423.30	8424.3000	- Steam or sand blasting machines and similar jet projecting machines	u	5%
			- Other appliances:		
	8424.81	8424.8100	-- Agricultural or horticultural	u	5%
	8424.89	8424.8900	-- Other	u	20%
	8424.90		- Parts:		
		8424.9010	--- Of Tariff Items. 8424.1000, 8424.3000 and 8424.8100	kg	5%
		8424.9090	--- Other	kg	20%
84.25			Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.		
			- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
	8525.11	8425.1100	-- Powered by electric motor	u	5%
	8425.19	8425.1900	-- Other	u	5%
	8425.20	8425.2000	- Pit -head winding gear ; winches specially designed for use underground	u	5%
			- Other winches; capstans:		
	8425.31	8425.3100	-- Powered by electric motor	u	10%
	8425.39	8425.3900	-- Other	u	10%
			- Jacks; hoists of a kind used for raising vehicles:		
	8425.41	8425.4100	-- Built - in jacking systems of a type used in garages	u	10%
	8425.42	8425.4200	-- Other jacks and hoists, hydraulic	u	10%
	8425.49	8425.4900	-- Other	u	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)
84.26			Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.		
			- Overhead travelling cranes, transporters cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
	8426.11	8426.1100	- - Overhead travelling cranes on fixed support	u	10%
	8426.12	8426.1200	- - Mobile lifting frames on tyres and straddle carriers	u	10%
	8426.19	8426.1900	- - Other	u	10%
	8426.20	8426.2000	- Tower cranes	u	10%
	8426.30	8426.3000	- Portal or pedestal jib cranes	u	10%
			- Other machinery, self propelled:		
	8426.41	8426.4100	- - On tyres	u	10%
	8426.49	8426.4900	- - Other	u	10%
			- Other machinery		
	8426.91	8426.9100	- - Designed for mounting on road vehicles	u	10%
	8426.99	8426.9900	- - Other	u	10%
84.27			Fork -lift trucks ; other works trucks fitted with lifting or handling equipment .		
	8427.10	8427.1000	- Self -propelled trucks powered by an electric motor	u	10%
	8427.20	8427.2000	- Other self- propelled trucks	u	10%
	8427.90	8427.9000	- Other trucks	u	10%
84.28			Other lifting , handling, loading or unloading machinery (for example, lifts , escalators, conveyors, teleferics).		
	8428.10	8428.1000	- Lifts and skip hoists	u	10%
	8428.20	8428.2000	- Pneumatic elevators and conveyors	u	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)
			- Other continuous -action elevators and conveyors , for goods or materials:		
	8428.31	8428.3100	- - Specially designed for underground use	u	5%
	8428.32	8428.3200	- - Other , bucket type	u	5%
	8428.33	8428.3300	- - Other , belt type	u	5%
	8428.39	8428.3900	- - Other	u	5%
	8428.40	8428.4000	- Escalators and moving walkways	u	10%
	8425.50	8428.5000	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	u	5%
	8428.60	8428.6000	- Teleferics, chair - lifts , ski- draglines; traction mechanisms for funiculars	u	5%
	8428.90	8428.9000	-- Other machinery	u	5%
84.29			Self -propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
			- Bulldozers and angledozers:		
	8429.11	8429.1100	- - Track laying	u	5%
	8429.19	8429.1900	- - Other	u	5%
	8429.20	8429.2000	- Graders and levellers	u	5%
	8429.30	8429.3000	- Scrapers	u	5%
	8429.40	8429.4000	- Tamping machines and road rollers	u	5%
			- Mechanical shovels, excavators and shovel loaders:		
	8429.51	8429.5100	- - Front -end shovel loaders	u	5%
	8429.52	8429.5200	- - Machinery with a 360° revolving superstructure	u	5%
	8429.59	8429.5900	- - Other	u	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)
84.30			Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.		
	8430.10	8430.1000	- Pile -drivers and pile-extractors	u	5%
	8430.20	8430.2000	- Snow -ploughs and snow -blowers	u	5%
			- Coal or rock cutters and tunnelling machinery:		
	8430.31	8430.3100	-- Self - propelled	u	5%
	8430.39	8430.3900	-- Other	u	5%
			- Other boring or sinking machinery:		
	8430.41	8430.4100	-- Self -propelled	u	5%
	8430.49	8430.4900	-- Other	u	5%
	8430.50	8430.5000	- Other machinery, self-propelled	u	5%
			- Other machinery, not self-propelled:		
	8430.61	8430.6100	-- Tamping or compacting machinery	u	5%
	8430.69	8430.6900	-- Other	u	5%
84.31			Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.		
	8431.10	8431.1000	- Of machinery of heading 84.25:	kg	10%
	8431.20	8431.2000	- Of machinery of heading 84.27	kg	10%
			- Of machinery of heading 84.28:		
	8431.31	8431.3100	-- Of lifts, skip hoists or escalators	kg	10%
	8431.39		-- Other		
		8431.3910	--- Of Tariff Item 8428.2000	kg	10%
		8431.3990	---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)
			- Of machinery of heading 84.26, 84.29 or 84.30:		
	8431.41	8431.4100	-- Buckets, shovels, grabs and grips	kg	10%
	8431.42	8431.4200	-- Bulldozer or angledozer blades	kg	5%
	8431.43	8431.4300	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	5%
	8431.49	8431.4900	-- Other	kg	5%
84.32			Agricultural , horticultural or forestry machinery for soil preparation or cultivation; lawn or sports ground rollers.		
	8432.10	8432.1000	- Ploughs	u	5%
			- Harrows , scarifiers , cultivators, weeders and hoes:		
	8432.21	8432.2100	-- Disc harrows	u	5%
	8432.29	8432.2900	-- Other	u	5%
	8432.30	8432.3000	- Seeders, planters and transplanters	u	5%
	8432.40	8432.4000	- Manure spreaders and fertiliser distributors	u	5%
	8432.80		- Other machinery:		
		8432.8010	--- Lawn or sports -ground rollers	u	10%
		8432.8090	--- Other	u	5%
	8432.90		- Parts:		
		8432.9010	--- Of Tariff Item 8432.8010	kg	10%
		8432.9090	--- Other	kg	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
84.33			Harvesting or threshing machinery including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.		
			- Mowers for lawns, parks or sports-grounds:		
	8433.11	8433.1100	- - Powered, with the cutting devices rotating in a horizontal plane	u	10%
	8433.19	8433.1900	- - Other	u	10%
	8433.20	8433.2000	- Other mowers, including cutter bars for tractor mounting	u	5%
	8433.30	8433.3000	- Other haymaking machinery	u	5%
	8433.40	8433.4000	- Straw or fodder balers, including pick-up balers	u	5%
			- Other harvesting machinery; threshing machinery:		
	8433.51	8433.5100	- - Combine harvester-threshers	u	5%
	8433.52	8433.5200	- - Other threshing machinery	u	5%
	8433.53	8433.5300	- - Root or tuber harvesting machines	u	5%
	8433.59	8433.5900	- - Other	u	5%
	8433.60	8433.6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	5%
	8433.90		- Parts:		
		8433.9010	- - - Of Tariff Items 8433.1100 and 8433.1900	kg	10%
		8433.9090	- - - Other	kg	5%
84.34			Milking machines and dairy machinery.		
	8434.10	8434.1000	- Milking machines	u	5%
	8434.20	8434.2000	- Dairy machinery	u	5%
	8434.90	8434.9000	- Parts	kg	5%

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Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
84.35			Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
	8435.10	8435.1000	- Machinery	u	5%
	8435.90	8435.9000	- Parts	kg	5%
84.36			Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		
	8436.10	8436.1000	- Machinery for preparing animal feeding stuffs - Poultry - keeping machinery; poultry incubators and brooders:	u	5%
	8436.21	8436.2100	- - Poultry incubators and brooders	u	5%
	8436.29	8436.2900	- - Other	u	5%
	8436.80	8436.8000	- Other machinery - Parts:	u	5%
	8436.91	8436.9100	- - Of poultry-keeping machinery or poultry incubators and brooders	kg	5%
	8436.99	8436.9900	- - Other	kg	5%
84.37			Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.		
	8437.10	8437.1000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	5%
	8437.80	8437.8000	- Other machinery	u	5%
	8437.90	8437.9000	- Parts	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)
84.38			Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.		
	8438.10		- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
		8438.1010	--- For domestic or commercial use	u	20%
		8438.1090	--- Other	u	5%
	8438.20		- Machinery for the manufacture of confectionery ,cocoa or chocolate:		
		8438.2010	--- For domestic or commercial use	u	20%
		8438.2090	--- Other	u	5%
	8438.30	8438.3000	- Machinery for sugar manufacture	u	5%
	8438.40	8438.4000	- Brewery machinery	u	5%
	8438.50		- Machinery for the preparation of meat or poultry:		
		8438.5010	--- For domestic or commercial use	u	20%
		8438.5090	--- Other	u	5%
	8438.60		- Machinery for the preparation of fruits, nuts or vegetables:		
		8438.6010	--- For domestic or commercial use	u	20%
		8438.6090	--- Other	u	5%
	8438.80		- Other machinery:		
		8438.8010	--- For domestic or commercial use	u	20%
		8438.8090	--- Other	u	5%

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Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
	8438.90		- Parts:		
		8438.9010	--- Of Tariff Items 8438.1010, 8438.2010, 8438.5010, 8438.6010 and 8438.8010	kg	20%
		8438.9090	--- Other	kg	5%
84.39			Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.		
	8439.10	8439.1000	- Machinery for making pulp of fibrous cellulosic material	u	5%
	8439.20	8439.2000	- Machinery for making paper or paperboard	u	5%
	8439.30	8439.3000	- Machinery for finishing paper or paperboard	u	5%
			- Parts:		
	8439.91	8439.9100	-- Of machinery for making pulp of fibrous cellulosic material	kg	10%
	8439.99	8439.9900	-- Other	kg	5%
84.40			Book -binding machinery, including book -sewing machines.		
	8440.10	8440.1000	- Machinery	u	5%
	8440.90	8440.9000	- Parts	kg	5%
84.41			Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.		
	8441.10		- Cutting machines:		
		8441.1010	--- Guillotines of a kind and size for use in office	u	10%
		8441.1090	--- Other	u	5%
	8441.20	8441.2000	- Machines for making bags, sacks or envelopes	u	5%
	8441.30	8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	5%

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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)
	8441.40	8441.4000	- Machines for moulding articles in paper pulp, paper or paperboard	u	5%
	8441.80	8441.8000	- Other machinery	u	5%
	8441.90		- Parts:		
		8441.9010	- - - Of Tariff Item 8441. 1010	kg	10%
		8441.9090	- - - Other	kg	5%
84.42			Machinery, apparatus and equipment (other than the machine - tools of headings 84.56 to 84.65), for type - founding or type -setting , for preparing or making printing blocks, plates, cylinders or other printing components; printing type , blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) .		
	8442.10	8442.1000	- Phototype- setting and composing machines	u	5%
	8442.20	8442.2000	- Machinery, apparatus and equipment for type- setting or composing by other processes, with or without founding device	u	5%
	8442.30	8442.3000	- Other machinery , apparatus and equipment	u	5%
	8442.40	8442.4000	- Parts of the foregoing machinery, apparatus or equipment	kg	5%
	8442.50	8442.5000	- Printing type , blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	5%
84.43			Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 84.71; machines for uses ancillary to printing.		

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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)
			- Off set printing machinery:		
	8443.11	8443.1100	-- Reel fed	u	5%
	8443.12	8443.1200	-- Sheet fed, office type (sheet size not exceeding 22x 36cm)	u	20%
	8443.19	8443.1900	-- Other	u	5%
			- Letterpress printing machinery, excluding flexographic printing:		
	8443.21	8443.2100	-- Reel fed	u	5%
	8443.29	8443.2900	-- Other	u	5%
	8443.30	8443.3000	- Flexographic printing machinery	u	5%
	8443.40	8443.4000	- Gravure, printing machinery	u	5%
			- Other printing machinery:		
	8443.51	8443.5100	-- Ink-jet printing machines	u	5%
	8443.59	8443.5900	-- Other	u	5%
	8443.60	8443.6000	- Machines for uses ancillary to printing	u	5%
	8443.90		- Parts:		
		8443.9010	- - - Of Tariff Item 8443.1200	kg	20%
		8443.9090	- - - Other	kg	5%
84.44	8444.00	8444.0000	Machines for extruding , drawing, texturing or cutting man - made textile materials.	u	5%
84.45			Machines for preparing textile fibres ; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft -winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.		
			- Machines for preparing textile fibres:		
	8445.11	8445.1100	-- Carding machines	u	5%
	8445.12	8445.1200	-- Combing machines	u	5%
	8445.13	8445.1300	-- Drawing or roving machines	u	5%

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Heading No	H.S Code	Tariff Item No. (3)	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)		(4)		
	8445.19	8445.1900	-- Other	u	5%
	8445.20	8445.2000	- Textile spinning machines	u	5%
	8445.30	8445.3000	- Textile doubling or twisting machines	u	5%
	8445.40	8445.4000	- Textile winding (including weft-winding) or reeling machines	u	5%
	8445.90	8445.9000	- Other	u	5%
84.46			Weaving machines (looms).		
	8446.10	8446.1000	- For weaving fabrics of a width not exceeding 30 cm	u	5%
			- For weaving fabrics of a width exceeding 30cm, shuttle type:		
	8446.21	8446.2100	-- Power looms	u	5%
	8446.29	8446.2900	-- Other	u	5%
	8446.30	8446.3000	- For weaving fabrics of a width exceeding 30cm, shuttleless type	u	5%
84.47			Knitting machines, stitch -bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.		
			- Circular knitting machines:		
	8447.11		-- With cylinder diameter not exceeding 165mm :		
		8447.1110	--- Portable domestic type	u	10%
		8447.1190	--- Other	u	5%
	8447.12		-- With cylinder diameter exceeding 165 mm:		
		8447.1210	--- Portable domestic type	u	10%
		8447.1290	--- Other	u	5%

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Heading No	H.S Code	Tariff Item No. (3)	Description	Standard Unit of Quantity (5)	Duty Rate (6)
(1)	(2)	(3)	(4)		
	8447.20		- Flat knitting machines ; stitch -bonding machines:		
		8447.2010	- - - Portable domestic type	u	10%
		8447.2090	- - - Other:	u	5%
	8447.90		- Other		
		8447.9010	- - - Portable domestic type	u	10%
		8447.9090	- - - Other	u	5%
84.48			Auxiliary machinery for use with machines if heading 84.44, 84.45, 84.46 or 84.47 (fore example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald -frames, hosiery needles).		
			- Auxiliary machinery for machine of heading 84.44 , 84.45, 84.46 or 84.47:		
	8448.11	8448.1100	- - Dobbies and jacquards ; card reducing , copying , punching or assembling machines for use therewith	kg	5%
	8448.19	8448.1900	- - Other	kg	5%
	8448.20	8448.2000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	5%
			- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:		
	8448.31	8448.3100	- - Card clothing	kg	5%
	8448.32	8448.3200	- - Of machines for preparing textile fibres, other than card clothing	kg	5%
	8448.33	8448.3300	- - Spindles , spindle flyers, spinning rings and ring travellers	kg	5%
	8448.39	8448.3900	- - 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)
			- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
	8448.41	8448.4100	- - Shuttles	kg	5%
	8448.42	8448.4200	- - Reeds for looms, healds and heald-frames	kg	5%
	8448.49	8448.4900	- - - Other	kg	5%
			- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:		
	8448.51		- - Sinkers, needles and other articles used in forming stitches:		
		8448.5110	- - - Of portable domestic type machines	kg	20%
		8448.5190	- - - Other	kg	5%
	8448.59		- - Other :		
		8448.5910	- - - Of portable domestic type machines	kg	20%
		8448.5990	- - - Other	kg	5%
84.49	8449.00	8449.0000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	kg	5%
84.50			Household or laundry- type washing machines, including machines which both wash and dry.		
			- Machines, each of a dry linen capacity not exceeding 10 kg:		
	8450.11	8450.1100	- - Fully- automatic machines	u	20%
	8450.12	8450.1200	- - Other machines, with built -in centrifugal drier	u	20%
	8450.19	8450.1900	- - Other	u	20%
	8450.20	8450.2000	- Machines, each of a dry linen capacity exceeding 10 kg	u	20%
	8450.90	8450.9000	- Parts	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)
84.51			Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching , dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum ; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.		
	8451.10	8451.1000	- Dry- cleaning machines - Drying machines:	u	20%
	8451.21	8451.2100	- - Each of a dry linen capacity not exceeding 10 kg	u	20%
	8451.29	8451.2900	- - Other	u	20%
	8451.30	8451.3000	- Ironing machines and presses (including fusing presses)	u	5%
	8451.40	8451.4000	- Washing , bleaching or dyeing machines	u	5%
	8451.50	8451.5000	- Machines for reeling , unreeling, folding , cutting or pinking textile fabrics	u	5%
	8451.80	8451.8000	- Other machinery	u	5%
	8451.90		- Parts.		
		8451.9010	- - -Of Tariff Item 8451.1000; 8451.2100and 8451.2900	kg	10%
		8451.9090	- - - 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)
84.52			Sewing machines , other than book- sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.		
	8452.10	8452.1000	- Sewing machines of the household type - Other sewing machines:	u	5%
	8452.21	8452.2100	- - Automatic units	u	5%
	8452.29	8452.2900	- - Other	u	5%
	8452.30	8452.3000	- Sewing machines needles	kg	5%
	8452.40	8452.4000	- Furniture , bases and covers for sewing machines and parts thereof	kg	5%
	8452.90	8452.9000	- Other parts of sewing machines	kg	5%
84.53			Machinery for preparing , tanning or working hides , skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		
	8453.10	8453.1000	- Machinery for preparing , tanning or working hides, skins or leather	u	5%
	8453.20	8454.2000	- Machinery for making or repairing footwear	u	5%
	8453.80	8453.8000	- Other machinery	u	5%
	8453.90	8453.9000	- Parts	kg	5%
84.54			Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
	8454.10	8454.1000	- Converters	u	5%
	8454.20	8454.2000	- Ingot moulds and ladles	u	5%
	8454.30	8454.3000	- Casting machines	u	5%
	8454.90	8454.9000	- Parts	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)
84.55			Metal- rolling mills and rolls therefor.		
	8455.10	8455.1000	- Tube mills	u	5%
			- Other rolling mills:		
	8455.21	8455.2100	- - Hot or combination hot and cold	u	5%
	8455.22	8455.2200	- - Cold	u	5%
	8455.30	8455.3000	- Rolls for rolling mills	u	5%
	8455.90	8455.9000	- Other parts	kg	5%
84.56			Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro- chemical, electron beam, ionic - beam or plasma arc processes.		
	8456.10	8456.1000	- Operated by laser or other light or photon beam processes	u	5%
	8456.20	8456.2000	- Operated by ultrasonic processes	u	5%
	8456.30	8456.3000	- Operated by electro- discharge processes	u	5%
			- Other:-		
	8456.91	8456.9100	- - For dry-etching patterns on miconductor materials	u	5%
	8456.99	8456.9900	- - Other	u	5%
84.57			Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.		
	8457.10	8457.1000	- Machining centres	u	5%
	8457.20	8457.2000	- Unit construction machines (single station)	u	5%
	8457.30	8457.3000	- Multi- station transfer machines	u	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)
84.58			Lathes (including turning centres) for removing metal.		
			- Horizontal lathes:		
	8458.11	8458.1100	- - Numerically controlled	u	5%
	8458.19	8458.1900	- - Other	u	5%
			- Other lathes:		
	8458.91	8458.9100	- - Numerically controlled	u	5%
	8458.99	8458.9900	- - Other	u	5%
84.59			Machine-tools (including way- type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.		
	8459.10	8459.1000	- Way - type unit head machines	u	5%
			- Other drilling machines:		
	8459.21	8459.2100	- - Numerically controlled	u	5%
	8459.29	8459.2900	- - Other	u	5%
			- Other boring - milling machines:		
	8459.31	8459.3100	- - Numerically controlled	u	5%
	8459.39	8459.3900	- - Other	u	5%
	8459.40	8459.4000	- Other boring machines	u	5%
			- Milling machines, knee- type:		
	8459.51	8459.5100	- - Numerically controlled	u	5%
	8459.59	8459.5900	- - Other	u	5%
			- Other milling machines:		
	8459.61	8459.6100	- - Numerically controlled	u	5%
	8459.69	8459.6900	- - Other	u	5%
	8459.70	8459.7000	- Other threading or tapping machines	u	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)
84.60			Machine-tools for debarring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.		
			- Flat - surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
	8460.11	8460.1100	- - Numerically controlled	u	5%
	8460.19	8460.1900	- - Other	u	5%
			- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm:		
	8460.21	8460.2100	- - Numerically controlled	u	5%
	8460.29	8460.2900	- - Other	u	5%
			- Sharpening (tool or cutter grinding) machines:		
	8460.31	8460.3100	- - Numerically controlled	u	5%
	8460.39	8460.3900	- - Other	u	5%
	8460.40	8460.4000	- Honing or lapping machines	u	5%
	8460.90	9460.9000	- Other	u	5%
84.61			Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting - off and other machine - tools working by removing metal or cermets, not elsewhere specified or included.		
	8461.20	8461.2000	- Shaping or slotting machines	u	5%
	8461.30	8461.3000	- Broaching machines	u	5%
	8461.40	8461.4000	- Gear cutting , gear grinding or gear finishing machines	u	5%
	8461.50	8461.5000	- Sawing or cutting - off machines	u	5%
	8461.90	8461.9000	- Other	u	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)
84.62			Machine tools (including presses) for working metal by forging, hammering or die -stamping; machine -tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.		
	8462.10	8462.1000	- Forging or die- stamping machines (including Presses) and hammers	u	5%
			- Bending, folding, straightening, or flattening machines (including presses):		
	8462.21	8462.2100	- - Numerically controlled	u	5%
	8462.29	8462.2900	- - Other	u	5%
			- Shearing machines (including presses), other than combined punching and shearing machines:		
	8462.31	8462.3100	- - Numerically controlled	u	5%
	8462.39	8462.3900	- - Other	u	5%
			- Punching or notching machines (including presses), including combined punching and shearing machines:		
	8462.41	8462.4100	- - Numerically controlled	u	5%
	8462.49	8462.4900	- - Other	u	5%
			- Other:		
	8462.91	8462.9100	- - Hydraulic presses	u	5%
	8462.99	8462.9900	- - Other	u	5%
84.63			Other machine- tools for working metal or cermets, without removing material.		
	8463.10	8463.1000	- Draw - benches for bars, tubes, profiles , wire or the like	u	5%
	8463.20	8463.2000	- Thread rolling machines	u	5%
	8463.30	8463.3000	- Machines for working wire	u	5%
	8463.90	8463.9000	- Other	u	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)
84.64			Machine - tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.		
	8464.10	8464.1000	- Sawing machines	u	5%
	8464.20	8464.2000	- Grinding or polishing machines	u	5%
	8464.90	8464.9000	- Other	u	5%
84.65			Machine - tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone hard rubber, hard plastics or similar hard materials.		
	8465.10	8465.1000	- Machines which can carry out different types of machining operations without tool change between such operations - Other:	u	5%
	8465.91	8465.9100	- - Sawing machines	u	5%
	8465.92	8465.9200	- - Planing, milling or moulding (by cutting) machines	u	5%
	8465.93	8465.9300	- - Grinding, sanding or polishing machines	u	5%
	8465.94	8465.9400	- - Bending or assembling machines	u	5%
	8465.95	8465.9500	- - Drilling or morticing machines	u	5%
	8465.96	8465.9600	- - Splitting, slicing or paring machines	u	5%
	8465.99	8465.9900	- - Other	u	5%
84.66			Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self - opening dieheads, dividing heads and other special attachments for machine- tools; tool holders for any type of tool for working in the hand.		

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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)
	8466.10	8466.1000	- Tool holders and self - opening dieheads	kg	5%
	8466.20	8466.2000	- Work holders	kg	5%
	8466.30	8466.3000	- Dividing heads and other special attachments for machine - tools	kg	5%
			- Other:		
	8466.91	8466.9100	- - For machines of heading 84.64	kg	5%
	8466.92	8466.9200	- - For machines of heading 84.65	kg	5%
	8466.93	8466.9300	- - For machines of heading 84.56 to 84.61	kg	5%
	8466.94	8466.9400	- - For machines of heading 84.62 or 84.63	kg	5%
84.67			Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.		
			- Pneumatic:		
	8467.11	8467.1100	- - Rotary type (including combined rotary - percussion)	u	5%
	8467.19	8467.1900	- - Other	u	5%
			- With Self-contained electric motors:		
	8467.21	8467.2100	- - Drills of all kinds	u	5%
	8467.22	8467.2200	- - Saws	u	5%
	8467.29	8467.2900	- - Other	u	5%
			- Other tools:		
	8467.81	8467.8100	- - Chain saws	u	5%
	8467.89	8467.8900	- - Other	u	5%
			- Parts:		
	8467.91	8467.9100	- - Of chain saws	kg	5%
	8467.92	8467.9200	- - Of pneumatic tools	kg	5%
	8467.99	8467.9900	- - 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)
84.68			Machinery and apparatus for soldering , brazing or welding , whether or not capable of cutting , other than those of heading 85.15; gas - operated surface tempering machines and appliances.		
	8468.10	8468.1000	- Hand - held blow pipes	u	5%
	8468.20	8468.2000	- Other gas- operated machinery and apparatus	u	5%
	8468.80	8468.8000	- Other machinery and apparatus	u	5%
	8468.90	8468.9000	- Parts	kg	5%
84.69			Typewriters other than printers of heading 84.71; word-processing machines.		
			- Automatic typewriters and word- processing machines:		
	8469.11	8469.1100	-- Word-processing machines	u	10%
	8469.12	8469.1200	-- Automatic typewriters	u	10%
	8469.20	8469.2000	- Other typewriters, electric	u	10%
	8469.30	8469.3000	- Other typewriters, non- electric	u	10%
84.70			Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.		
	8470.10	8470.1000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions.	u	20%
			- Other electronic calculating machines:		
	8470.21	8470.2100	- - Incorporating a printing device	u	20%
	8470.29	8470.2900	- - Other	u	20%
	8470.30	8470.3000	- Other calculating machines	u	20%
	8470.40	8470.4000	- Accounting machines	u	20%
	8470.50	8470.5000	- Cash registers	u	20%
	8470.90	8470.9000	- 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)
84.71			Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.		
	8471.10	8471.1000	- Analogue or hybrid automatic data processing machines	u	5%
	8471.30	8471.3000	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display - Other digital automatic data processing machines:	u	5%
	8471.41	8471.4100	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	u	5%
	8471.49	8471.4900	- - Other, presented in the form of systems	u	5%
	8471.50	8471.5000	- Digital processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit storage units, input units, output units	u	5%
	8471.60	8471.6000	- Input or output units, whether or not containing storage units in the same housing	u	5%
	8471.70	8471.7000	- Storage units	u	5%
	8471.80	8471.8000	- Other units of automatic data processing machines	u	5%
	8471.90	8471.9000	- Other	u	5%
84.72			Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin - sorting machines, coin -counting or wrapping machines , pencil sharpening machines, perforating or stapling machines).		
	8472.10	8472.1000	- Duplicating machines	u	20%
	8472.20	8472.2000	- Addressing machines and address plate embossing machines	u	20%
	8472.30	8472.3000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	20%
	8472.90	8472.9000	- 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)
84.73			Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.		
	8473.10	8473.1000	- Parts and accessories of the machines of heading 84.69	kg	20%
			- Parts and accessories of the machines of heading 84.70:		
	8473.21	8473.2100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 470.29	kg	20%
	8473.29	8473.2900	-- Other	kg	20%
	8473.30		- Parts and accessories of the machines of heading 84.71:		
		8473.3010	--- Toner cartridge & ribbon for computer printers	kg	10%
		8473.3090	--- Other	kg	10%
	8473.40	8473.4000	- Parts and accessories of the machines of heading 84.72	kg	20%
	8473.50	8473.5000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	kg	20%
84.74			Machinery for sorting, screening, separating, washing, crushing grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
	8474.10	8474.1000	- Sorting, screening, separating or washing machines	u	5%
	8474.20	8474.2000	- Crushing or grinding machines	u	5%
			- Mixing or kneading machines:		
	8474.31	8474.3100	- - Concrete or mortar mixers	u	5%
	8474.32	8474.3200	- - Machines for mixing mineral substance with bitumen	u	5%
	8474.39	8474.3900	- - Other	u	5%

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	8474.80	8474.8000	- Other machinery	u	5%
	8474.90	8474.9000	- Parts	kg	5%
84.75			Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or not working glass or glassware..		
	8475.10	8475.1000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes - Machines for manufacturing or hot working glass or glassware:	u	5%
	8475.21	8475.2100	-- Machines for making optical fibres and performs thereof	u	5%
	8475.29	8475.2900	-- Other	u	5%
	8475.90	8475.9000	- Parts	kg	5%
84.76			Automatic goods - vending machines (for example, postage stamp, cigarette, food or beverage machines), including money – changing machines.		
			- Automatic beverage-vending machines :		
	8476.21	8476.2100	-- Incorporating heating or refrigerating devices	u	30%
	8476.29	8476.2900	-- Other	u	30%
			- Other machines :		
	8476.81	8476.8100	-- Incorporating heating or refrigerating devices	u	30%
	8476.89	8476.8900	-- Other	u	30%
	8476.90	8476.9000	- Parts	kg	20%
84.77			Machinery for working rubber or plastics or for manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
	8477.10	8477.1000	- Injection -moulding machines	u	5%
	8477.20	8477.2000	- Extruders	u	5%
	8477.30	8477.3000	- Blow moulding machines	u	5%
	8477.40	8477.4000	- Vacuum moulding machines and other thermoforming machines	u	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 machinery for moulding or otherwise forming :		
	8477.51	8477.5100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	5%
	8477.59	8477.5900	- - Other	u	5%
	8477.80	8477.8000	- Other machinery	u	5%
	8477.90	8477.9000	- Parts	kg	5%
84.78			Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
	8478.10	8478.1000	- Machinery	u	5%
	8478.90	8478.9000	- Parts	kg	5%
84.79			Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
	8479.10	8479.1000	- Machinery for public works, building or the like	u	5%
	8479.20	8479.2000	- Machinery for the extraction or reparation of animal or fixed vegetable fats or oils	u	5%
	8479.30	8479.3000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	5%
	8479.40	8479.4000	- Rope or cable - making machines	u	5%
	8479.50	8479.5000	- Industrial robots, not elsewhere specified or included	u	5%
	8479.60	8479.6000	- Evaporative air coolers	u	5%
			- Other machines and mechanical appliances:		
	8479.81	8479.8100	- - For treating metal, including electric wire coil winders	u	5%
	8479.82	8479.8200	- - Mixing , kneading , crushing, grinding , screening, sifting, homogenising, emulsifying or stirring machines	u	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)
	8479.89		- - Other:		
		8479.8910	- - - Road motor vehicle parts and accessories	u	30%
		8479.8920	- - - Industrial machines	u	5%
		8479.8990	- - - Other	u	20%
	8479.90		- Parts:		
		8479.9010	- - - Of Tariff Item 8479.8990	kg	20%
		8479.9090	- - - Other	kg	5%
84.80			Moulding boxes for metal foundry ; mould bases ; moulding patterns ; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
	8480.10	8480.1000	- Moulding boxes for metal foundry	kg	5%
	8480.20	8480.2000	- Mould bases	kg	5%
	8480.30	8480.3000	- Moulding patterns	kg	5%
			- Moulds for metal or metal carbides:		
	8480.41	8480.4100	- - Injection or compression types	kg	5%
	8480.49	8480.4900	- - Other	kg	5%
	8480.50	8480.5000	- Moulds for glass	kg	5%
	8480.60	8480.6000	- Moulds for mineral materials	kg	5%
			- Moulds for rubber or plastics:		
	8480.71	8480.7100	- - Injection or compression types	kg	5%
	8480.79	8480.7900	- - Other	kg	5%
84.81			Taps , cocks , valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure- reducing valves and thermostatically controlled valves.		

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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)
	8481.10	8481.1000	- Pressure - reducing valves	kg	10%
	8481.20	8481.2000	- Valves for oleohydraulic or pneumatic transmissions	kg	10%
	8481.30	8481.3000	- Check (non-return) valves	kg	10%
	8481.40	8481.4000	- Safety or-relief valves	kg	10%
	8481.80	8481.8000	- Other appliances	kg	10%
	8481.90	8481.9000	- Parts	kg	10%
84.82			Ball or roller bearings.		
	8482.10	8482.1000	- Ball bearings	u	20%
	8482.20	8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	u	20%
	8482.30	8482.3000	- Spherical roller bearings	u	20%
	8482.40	8482.4000	- Needle roller bearings	u	20%
	8482.50	8482.5000	- Other cylindrical roller bearings	u	20%
	8482.80	8482.8000	- Other , including combined ball/ roller bearings	u	20%
			- Parts:		
	8482.91	8482.9100	-- Balls, needles and rollers	kg	10%
	8482.99	8482.9900	-- Other	kg	10%
84.83			Transmission shafts (including cam shafts and crank shafts) and cranks; housings and plain shaft bearings; gears and gearing ; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).		

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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)
	8483.10	8483.1000	- Transmission shafts (including cam shafts and crank shafts) and cranks	u	20%
	8483.20	8483.2000	- Bearing housings , incorporating ball or roller bearings	u	20%
	8483.30	8483.3000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	u	20%
	8483.40	8483.4000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	u	20%
	8483.50	8483.5000	- Flywheels and pulleys , including pulley blocks	u	20%
	8483.60	8483.6000	- Clutches and shaft couplings (including universal joints)	u	20%
	8483.90	8483.9000	- Toothed wheels, chain sprockets and other transmission elements presented separately; Parts	kg	20%
84.84			Gaskets and similar joints of metal Sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.		
	8484.10	8484.1000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	20%
	8484.20	8484.2000	- Mechanical seals	kg	20%
	8484.90	8484.9000	- Other	kg	20%
84.85			Machinery parts , not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere on this Chapter.		
	8485.10	8485.1000	- Ships' or boats' propellers and blades thereof	kg	20%
	8485.90	8485.9000	- Other	kg	20%

Chapter 85

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

Notes.

1 This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person ;
- (b) Articles of glass of heading 70.11; or
- (c) Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. Heading 85.09 covers only the following electro -mechanical machines of the kind commonly used for domestic purposes:

- (a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight.
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

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

4. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

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

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

5. For the purposes of headings 85.41 and 85.42:

- (A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variation in resistivity on the application of an electric field;
- (B) "Electronic integrated circuits and microassemblies" are:
 - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
 - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnection, etc), obtained by thin - or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc,) obtained by semiconductor technology , are combined to all intents and purposes indivisibly, on a single insulating substrate(glass, ceramic, etc). These circuits may also include discrete components;
 - (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

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

6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

- 1. Subheadings 8519.92 and 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 2. For the purposes of subheading 8542.10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

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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)
85.01			Electric motors and generators (excluding generating sets).		
	8501.10	8501.1000	- Motors of an output not exceeding 37.5 W	u	10%
	8501.20	8501.2000	- Universal AC/DC motors of an output exceeding 37.5 W	u	5%
			- Other DC motors; DC generators:		
	8501.31	8501.3100	-- Of an output not exceeding 750 W	u	10%
	8501.32	8501.3200	-- Of an output exceeding 750 W but not exceeding 75 kW	u	5%
	8501.33	8501.3300	-- Of an output exceeding 75 kW but not exceeding 375 kW	u	5%
	8501.34	8501.3400	-- Of an output exceeding 375 kW	u	5%
	8501.40	8501.4000	- Other AC motors, single-phase	u	5%
			- Other AC motors, multi-phase:		
	8501.51	8501.5100	-- Of an output not exceeding 750 W	u	10%
	8501.52	8501.5200	-- Of an output exceeding 750 W but not exceeding 75 kW	u	5%
	8501.53	8501.5300	-- Of an output exceeding 75 kW	u	5%
			- AC generators (alternators):		
	8501.61	8501.6100	-- Of an out put not exceeding 75 kVA	u	5%
	8501.62	8501.6200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	5%
	8501.63	8501.6300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	5%
	8501.64	8501.6400	-- Of an output exceeding 750 kVA	u	5%
85.02			Electric generating sets and rotary converters.		
			- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		

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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)
	8502.11	8502.1100	-- Of an output not exceeding 75KVA	u	5%
	8502.12	8502.1200	-- Of an output exceeding 75KVA but not exceeding 375 KVA	u	5%
	8502.13	8502.1300	-- Of an output exceeding 375KVA	u	5%
	8502.20	8502.2000	- Generating sets with spark- ignition internal combustion piston engines - Other generating sets:	u	5%
	8502.31	8502.3100	-- Wind powered	u	5%
	8502.39	8502.3900	--Other	u	5%
	8502.40	8502.4000	- Electric rotary converters	u	5%
85.03	8503.00		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.		
		8503.0010	--- Of Tariff Item 8501.1000, 8501.3100 and 8501.5100	kg	10%
		8503.0090	--- Other	kg	5%
85.04			Electrical transformers, static converters (for example, rectifiers) and inductors.		
	8504.10	8504.1000	- Ballasts for discharge lamps or tubes - Liquid dielectric transformers:	u	10%
	8504.21	8504.2100	-- Having a power handling capacity not exceeding 650 KVA	u	5%
	8504.22	8504.2200	-- Having a power handling capacity exceeding 650 KVA but not exceeding 10,000 KVA	u	5%
	8504.23	8504.2300	-- Having a power handling capacity exceeding 10,000KVA	u	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 transformers:		
	8504.31	8504.3100	-- Having a power handling capacity not exceeding 1 KVA	u	10%
	8504.32	8504.3200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	u	10%
	8504.33	8504.3300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	10%
	8504.34	8504.3400	-- Having a power handling capacity exceeding 500 kVA	u	5%
	8504.40	8504.4000	- Static converters	u	5%
	8504.50	8504.5000	- Other inductors	u	5%
	8504.90		- Parts:		
		8504.9010	--- Of Tariff Items 8504.1000, 8504.3100, 8504.3200 and 8504.3300	kg	10%
		8504.9090	--- Other	kg	5%
85.05			Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnatisation; electro - magnetic or permanent magnet chucks, clamps and similar holding devices; electro- magnetic couplings, clutches and brakes; electro-magnetic lifting heads.		

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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)
			- Permanent magnets and articles intended to become permanent magnets after magnetisation:		
	8505.11		-- Of metal:		
		8505.1110	--- For machine tools	kg	5%
		8505.1190	--- Other	kg	30%
	8505.19		-- Other:		
		8505.1910	--- For machine tools	kg	5%
		8505.1990	--- Other	kg	30%
	8505.20	8505.2000	- Electro-magnetic couplings, clutches and brakes	kg	20%
	8505.30	8505.3000	- Electro-magnetic lifting heads	kg	5%
	8505.90		- Other, including parts:		
		8505.9010	--- For machine tools	kg	5%
		8505.9090	--- Other	kg	30%
85.06			Primary cells and primary batteries.		
	8506.10	8506.1000	- Manganese dioxide	u	20%
	8506.30	8506.3000	- Mercuric oxide	u	20%
	8506.40	8506.4000	- Silver oxide	u	20%
	8506.50	8506.5000	- Lithium	u	20%
	8506.60	8506.6000	- Air-zinc	u	20%
	8506.80	8506.8000	- Other primary cells and primary batteries	u	20%
	8506.90	8506.9000	- Parts	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)
85.07			Electric accumulators, including separators therefor, whether or not rectangular (including square).		
	8507.10	8507.1000	- Lead-acid, of a kind used for starting piston engines	u	20%
	8507.20	8507.2000	- Other lead-acid accumulators	u	20%
	8507.30	8507.3000	- Nickel- Cadmium	u	20%
	8507.40	8507.4000	- Nickel- iron	u	20%
	8507.80	8507.8000	- Other accumulators	u	20%
	8507.90		- Parts:		
		8507.9010	--- Casings	kg	5%
		8507.9090	--- Other	kg	10%
85.09			Electro-mechanical domestic appliances, with self-contained electric motor.		
	8509.10	8509.1000	- Vacuum cleaners, including dry and wet vacuum cleaners	u	30%
	8509.20	8509.2000	- Floor polishers	u	30%
	8509.30	8509.3000	- Kitchen waste disposers	u	30%
	8509.40	8509.4000	- Food grinders and mixers; fruit or vegetable juice extractors	u	30%
	8509.80	8509.8000	- Other appliances .	u	30%
	8509.90	8509.9000	- Parts	kg	20%
85.10			Shavers, hair clippers and hair-removing appliances, with self- contained electric motor.		
	8510.10	8510.1000	- Shavers	u	30%
	8510.20	8510.2000	- Hair clippers	u	30%
	8510.30	8510.3000	- Hair-removing appliances	u	30%
	8510.90	8510.9000	- Parts	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)
85.11			Electric ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
	8511.10	8511.1000	- Sparking plugs	u	30%
	8511.20	8511.2000	- Ignition magnetos; magneto-dynamos magnetic flywheels	u	30%
	8511.30	8511.3000	- Distributors; ignition coils	u	30%
	8511.40	8511.4000	- Starter motors and dual purpose starter- generators	u	30%
	8511.50	8511.5000	- Other generators	u	30%
	8511.80	8511.8000	- Other equipment	u	30%
	8511.90	8511.9000	- Parts	kg	30%
85.12			Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		
	8512.10	8512.1000	- Lighting or visual signalling equipment of a kind used on bicycles	u	10%
	8512.20	8512.2000	- Other lighting or visual signalling equipment	u	20%
	8512.30	8512.3000	- Sound signalling equipment	u	20%
	8512.40	8512.4000	- Windscreen wipers, defrosters and demisters	u	20%
	8512.90		- Parts:		
		8512.9010	--- Of Tariff Item 8512.100	kg	10%
		8512.9090	--- 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)
85.13			Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.		
	8513.10		- Lamps:		
		8513.1010	--- Miners' safety lamps and Morse signalling lamps	u	5%
		8513.1020	--- Flash-lights	u	30%
		8513.1090	--- Other	u	30%
	8513.90		- Parts:		
		8513.9010	--- Of Tariff Item 8513.1010	kg	5%
		8513.9090	--- Other	kg	30%
85.14			Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.		
	8514.10	8514.1000	- Resistance heated furnaces and ovens	u	5%
	8514.20	8514.2000	- Furnaces and ovens functioning by induction or dielectric loss	u	5%
	8514.30	8514.3000	- Other furnaces and ovens	u	5%
	8514.40	8514.4000	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	5%
	8514.90	8514.9000	- Parts	kg	5%
85.15			Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting, electric machines and apparatus for hot spraying of metals or cermets.		

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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)
			- Brazing or soldering machines and apparatus:		
	8515.11	8515.1100	-- Soldering irons and guns	u	10%
	8515.19	8515.1900	-- Other	u	10%
			- Machines and apparatus for resistance welding of metal:		
	8515.21	8515.2100	-- Fully or partly automatic	u	5%
	8515.29	8515.2900	-- Other	u	5%
			- Machines and apparatus for arc (including plasma arc) welding of metals :		
	8515.31	8515.3100	-- Fully or partly automatic	u	5%
	8515.39	8515.3900	-- Other	u	5%
	8515.80	8515.8000	- Other machines and apparatus	u	5%
	8515.90	8515.9000	- Parts	Kg	5%
85.16			Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.		
	8516.10	8516.1000	- Electric instantaneous or storage water heaters and immersion heaters	u	30%
			- Electric space heating apparatus and electric soil heating apparatus :		
	8516.21	8516.2100	-- Storage heating radiators	u	30%
	8516.29	8516.2900	-- Other	u	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)
			- Electro-thermic hair-dressing or hand- drying apparatus:		
	8516.31	8516.3100	-- Hair dryers	u	30%
	8516.32	8516.3200	-- Other hair-dressing apparatus	u	30%
	8516.33	8516.3300	-- Hand-drying apparatus	u	30%
	8516.40	8516.4000	- Electric smoothing irons	u	30%
	8516.50	8516.5000	- Microwave ovens	u	30%
	8516.60	8516.6000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	30%
			- Other electro-thermic appliances:		
	8516.71	8516.7100	-- Coffee or tea makers	u	30%
	8516.72	8516.7200	-- Toasters	u	30%
	8516.79	8516.7900	-- Other	u	30%
	8516.80	8516.8000	- Electric heating resistors	u	30%
	8516.90	8516.9000	- Parts	kg	20%
85.17			Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.		
			- Telephone sets; videophones :		
	8517.11	8517.1100	-- Line telephone sets with cordless handsets	u	5%
	8517.19	8517.1900	-- Other	u	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)
			- Facsimile machines and teleprinters :		
	8517.21	8517.2100	-- Facsimile machines	u	5%
	8517.22	8517.2200	-- Teleprinters	u	5%
	8517.30	8517.3000	- Telephonic or telegraphic switching apparatus	u	5%
	8517.50	8517.5000	- Other apparatus, for carrier- current line systems or for digital line systems	u	5%
	8517.80	8517.8000	- Other apparatus	u	5%
	8517.90	8517.9000	- Parts	kg	5%
85.18			Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.		
	8518.10	8518.1000	- Microphones and stands therefor	u	20%
			- Loudspeakers, whether or not mounted in their enclosures:		
	8518.21	8518.2100	-- Single loudspeakers, mounted in their enclosures	u	20%
	8518.22	8518.2200	-- Multiple loudspeakers, mounted in the same enclosures	u	20%
	8518.29	8518.2900	-- Other	u	20%
	8518.30	8518.3000	- Headphones, earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	u	20%
	8518.40	8518.4000	- Audio-frequency electric amplifiers	u	20%
	8518.50	8518.5000	- Electric sound amplifier sets	u	20%
	8518.90	8518.9000	- Parts	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)
85.19			Turntables (record-decks), record - players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.		
	8519.10	8519.1000	- Coin - or disc-operated record-players	u	30%
			- Other record-players:		
	8519.21	8519.2100	-- Without loudspeaker	u	30%
	8519.29	8519.2900	-- Other	u	30%
			- Turntables (record-decks):		
	8519.31	8519.3100	-- With automatic record changing mechanism	u	30%
	8519.39	8519.3900	-- Other	u	30%
	8519.40	8519.4000	- Transcribing machines	u	30%
			- Other sound reproducing apparatus:		
	8519.92	8519.9200	-- Pocket-size cassette-players	u	30%
	8519.93	8519.9300	-- Other, cassette-type	u	30%
	8519.99	8519.9900	-- Other	u	30%
85.20			Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.		
	8520.10	8520.1000	- Dictating machines not capable of operating without an external source of power	u	30%
	8520.20	8520.2000	- Telephone answering machines	u	30%
			- Other magnetic tape recorders incorporating sound reproducing apparatus:		
	8520.32	8520.3200	-- Digital audio type	u	30%
	8520.33	8520.3300	-- Other, cassette-type	u	30%
	8520.39	8520.3900	-- Other	u	35%
	8520.90	8520.9000	- Other	u	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)
85.21			Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
	8521.10	8521.1000	- Magnetic tape-type	u	30%
	8521.90	8521.9000	- Other	u	30%
85.22			Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.		
	8522.10	8522.1000	- Pick-up cartridges	kg	20%
	8522.90	8522.9000	- Other	kg	20%
85.23			Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.		
			- Magnetic tapes:		
	8523.11	8523.1100	-- Of a width not exceeding 4 mm	u	20%
	8523.12	8523.1200	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	u	20%
	8523.13	8523.1300	-- Of a width exceeding 6.5 mm	u	20%
	8523.20	8523.2000	- Magnetic discs	u	20%
	8523.30	8523.3000	- Cards incorporating a magnetic stripe	u	20%
	8523.90	8523.9000	- Other	u	20%
85.24			Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.		
	8524.10	8524.1000	- Gramophone records	u	30%
			- Discs for laser reading systems:		
	8524.31	8524.3100	-- For reproducing phenomena other than sound or image	u	30%
	8524.32	8524.3200	-- For reproducing sound only	u	30%
	8524.39	8524.3900	-- Other	u	30%
	8524.40	8524.4000	- Magnetic tapes for reproducing phenomena other than sound or image	u	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)
			- Other magnetic tapes :		
	8524.51	8524.5100	-- Of a width not exceeding 4 mm	u	30%
	8524.52	8524.5200	-- Of a width exceeding 4 mm but not exceeding 6.5 mm	u	30%
	8524.53	8524.5300	-- Of a width exceeding 6.5 mm	u	30%
	8524.60	8524.6000	- Cards incorporating a magnetic stripe	u	30%
			- Other :		
	8524.91	8524.9100	-- For reproducing phenomena other than sound or image	u	30%
	8524.99	8524.9900	-- Other	u	30%
85.25			Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras.		
	8525.10	8525.1000	- Transmission apparatus	u	10%
	8525.20		- Transmission apparatus incorporating reception apparatus:		
		8525.2010	--- Cellular (Mobile) Telephones	u	10%
		8525.2090	--- Other	u	10%
	8525.30	8525.3000	- Television cameras	u	30%
	8525.40	8525.4000	- Still image video cameras and other video camera recorders; digital cameras	u	30%
85.26			Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
	8526.10	8526.1000	- Radar apparatus	u	Free
			- Other:		
	8526.91	8526.9100	-- Radio navigational aid apparatus	u	Free
	8526.92	8526.9200	-- Radio remote control apparatus	u	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)
85.27			<p>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</p> <p>- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio- telephony or radio - telegraphy:</p>		
	8527.12	8527.1200	-- Pocket-size radio cassette- players	u	30%
	8527.13	8527.1300	-- Other apparatus combined with sound recording or reproducing apparatus	u	30%
	8527.19	8527.1900	<p>-- Other</p> <p>- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio- telephony or radio-telegraphy:</p>	u	20%
	8527.21	8527.2100	-- Combined with sound recording reproducing apparatus	u	30%
	8527.29	8527.2900	<p>-- Other</p> <p>- Other radio-broadcast receivers, including apparatus capable of receiving also radio- telephony or radio-telegraphy:</p>	u	20%
	8527.31	8527.3100	-- Combined with sound recording or reproducing apparatus	u	30%
	8527.32	8527.3200	-- Not Combined with sound recording or reproducing apparatus but combined with a clock	u	20%
	8527.39	8527.3900	-- Other	u	20%
	8527.90		- Other apparatus:		
		8527.9010	--- Satellite Digital Radio-broadcast receivers	u	10%
		8527.9020	--- Radio-broadcast receivers combined with VCD or DVD players	u	30%
		8527.9030	--- Radio-broadcast receivers combined with CD player	u	30%
		8527.9090	--- Other	u	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)
85.28			Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.		
			- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :		
	8528.12		-- Colour:		
		8528.1210	--- Incorporating video recording or reproducing apparatus	u	30%
		8528.1290	--- Other	u	30%
	8528.13	8528.1300	-- Black and white or other monochrome	u	30%
			- Video monitors :		
	8528.21	8528.2100	-- Colour	u	30%
	8528.22	8528.2200	-- Black and white or other monochrome	u	30%
	8528.30	8528.3000	- Video projectors	u	30%
85.29			Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.		
	8529.10	8529.1000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	20%
	8529.90		- Other:		
		8529.9010	--- Of Tariff Items 8525.1000 and 8525.2000	kg	10%
		8529.9020	--- Of heading 85.26	kg	Free
		8529.9090	--- Other	kg	20%
85.30			Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installation or airfields (other than those of heading 86.08).		
	8530.10	8530.1000	- Equipment for railways or tramways	u	Free
	8530.80	8530.8000	- Other equipment	u	Free
	8530.90	8530.9000	- Parts	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)
85.31			Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.		
	8531.10	8531.1000	- Burglar or fire alarms and similar apparatus	u	30%
	8531.20	8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	30%
	8531.80	8531.8000	- Other apparatus	u	30%
	8531.90	8531.9000	- Parts	kg	20%
85.32			Electrical capacitors, fixed, variable or adjustable (pre-set).		
	8532.10	8532.1000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	20%
			- Other fixed capacitors:		
	8532.21	8532.2100	-- Tantalum	kg	20%
	8532.22	8532.2200	-- Aluminium electrolytic	kg	20%
	8532.23	8532.2300	-- Ceramic dielectric, single layer	kg	20%
	8532.24	8532.2400	-- Ceramic dielectric, multi layer	kg	20%
	8532.25	8532.2500	-- Dielectric of paper or plastics	kg	20%
	8532.29	8532.2900	-- Other	kg	20%
	8532.30	8532.3000	- Variable or adjustable (pre-set) capacitors	kg	20%
	8532.90	8532.9000	- Parts	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)
85.33			Electrical resistors (including rheostats and potentiometers) , other than heating resistors.		
	8533.10	8533.1000	- Fixed carbon resistors, composition or film types - Other fixed resistors:	kg	20%
	8533.21	8533.2100	- - For a power handling capacity not exceeding 20 W	kg	20%
	8533.29	8533.2900	- - Other - Wire wound variable resistors, including rheostats and potentiometers:	kg	20%
	8533.31	8533.3100	- - For a power handling capacity not exceeding 20 W	kg	20%
	8533.39	8533.3900	- - Other	kg	20%
	8533.40	8533.4000	- Other variable resistors, including rheostats and potentiometers	kg	20%
	8533.90	8533.9000	- Parts	kg	20%
85.34	8534.00	8534.0000	Printed circuits.	kg	20%
85.35			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 Volts.		
	8535.10	8535.1000	- Fuses - Automatic circuit breakers:	kg	5%
	8535.21	8535.2100	- - For a voltage of less than 72.5 KV	kg	5%
	8535.29	8535.2900	- - Other	kg	5%
	8535.30	8535.3000	- Isolating switches and make-and-break switches	kg	5%
	8535.40	8535.4000	- Lightning arresters, voltage limiters and surge suppressors	kg	5%
	8535.90	8535.9000	- 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)
85.36			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.		
	8536.10	8536.1000	- Fuses	kg	20%
	8536.20	8536.2000	- Automatic circuit breakers	kg	20%
	8536.30	8536.3000	- Other apparatus for protecting electrical circuits	kg	20%
			- Relays:		
	8536.41	8536.4100	- - For a voltage not exceeding 60 V	kg	20%
	8536.49	8536.4900	- - Other	kg	20%
	8536.50	8536.5000	- Other switches	kg	20%
			- Lamp-holders, plugs and sockets:		
	8536.61	8536.6100	- - Lamp-holders	kg	20%
	8536.69	8536.6900	- - Other	kg	20%
	8536.90	8536.9000	- Other apparatus	kg	20%
85.37			Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
	8537.10	8537.1000	- For a voltage not exceeding 1,000 V	kg	5%
	8537.20	8537.2000	- For a voltage exceeding 1,000 V	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)
85.38			Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.		
	8538.10	8538.1000	- Boards, panels consoles desks cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus.	kg	5%
	8538.90		- Other:		
		8538.9010	--- Of heading 85.35 and Tariff Items 8536.1090, 8536.2090 8536.3090, 8536.4900,8536.5090, 8536.9090	kg	5%
		8538.9020	--- Other	kg	20%
85.39			Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
	8539.10	8539.1000	- Sealed beam lamp units	u	20%
			- Other filament lamps, excluding ultra-violet or infra-red lamps:		
	8539.21	8539.2100	-- Tungsten halogen	u	30%
	8539.22	8539.2200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	u	30%
	8539.29	8539.2900	-- Other	u	30%
			- Discharge lamps, other than ultra-violet lamps:		
	8539.31	8539.3100	-- Fluorescent, hot cathode	u	30%
	8539.32	8539.3200	-- Mercury or sodium vapour lamps; metal halide lamps	u	20%
	8539.39	8539.3900	-- Other	u	20%
			- Ultra-violet or infra-red lamps; arc-lamps :		
	8539.41	8539.4100	-- Arc-lamps	u	20%
	8539.49	8539.4900	-- Other	u	5%
	8539.90	8539.9000	- Parts	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)
85.40			Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera or tubes).		
			- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
	8540.11	8540.1100	-- Colour	u	20%
	8540.12	8540.1200	-- Black and white or other monochrome	u	20%
	8540.20	8540.2000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	20%
	8540.40	8540.4000	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	20%
	8540.50	8540.5000	- Data/graphic display tubes, black and white or other monochrome	u	20%
	8540.60	8540.6000	- Other cathode-ray tubes	u	20%
			- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
	8540.71	8540.7100	-- Magnetrons	u	5%
	8540.72	8540.7200	-- Klystrons	u	5%
	8540.79	8540.7900	-- Other	u	5%
			- Other valves and tubes:		
	8540.81	8540.8100	-- Receiver or amplifier valves and tubes	u	20%
	8540.89	8540.8900	-- Other	u	20%
			- Parts :		
	8540.91	8540.9100	-- Of cathode-ray tubes	kg	20%
	8540.99		-- Other:		
		8540.9910	--- Of Tariff Item 8540.7100; 8540.7200 or 8540.7900	kg	5%
		8540.9990	--- 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)
85.41			Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes mounted piezo-electric crystals.		
	8541.10	8541.1000	- Diodes, other than photosensitive or light emitting diodes - Transistors, other than photosensitive transistors:	u	20%
	8541.21	8541.2100	-- With a dissipation rate of less than 1 W	u	20%
	8541.29	8541.2900	-- Other	u	20%
	8541.30	8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	u	20%
	8541.40	8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	u	20%
	8541.50	8541.5000	- Other semiconductor devices	u	20%
	8541.60	8541.6000	- Mounted piezo-electric crystals	u	20%
	8541.90	8541.9000	- Parts	kg	20%
85.42			Electronic integrated circuits and microassemblies.		
	8542.10	8542.1000	- Cards incorporating an electronic integrated circuit ("smart" cards) - Monolithic digital integrated circuits:	u	20%
	8542.21	8542.2100	-- Digital	u	20%
	8542.29	8542.2900	-- Other	u	20%
	8542.60	8542.6000	- Hybrid integrated circuits	u	20%
	8542.70	8542.7000	- Electronic microassemblies	u	20%
	8542.90	8542.9000	- Parts	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)
85.43			Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
			- Particle accelerators:		
	8543.11	8543.1100	- - Ion implanters for doping semiconductor materials	u	5%
	8543.19	8543.1900	- - Other	u	5%
	8543.20	8543.2000	- Signal generators	u	5%
	8543.30	8543.3000	- Machines and apparatus for electro-plating, electrolysis or electrophoresis	u	30%
	8543.40	8543.4000	- Electric fence energisers	u	30%
			- Other machines and apparatus :		
	8543.81	8543.8100	- - Proximity cards and tags	u	30%
	8543.89	8543.8900	- - Other	u	30%
	8543.90	8543.9000	- Parts	kg	30%
85.44			Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
			- Winding wire:		
	8544.11	8544.1100	- - Of copper	kg	30%
	8544.19	8544.1900	- - Other	kg	30%
	8544.20	8544.2000	- Co-axial cable and other co-axial electric conductors	kg	30%
	8544.30	8544.3000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	30%

Section XVI
Chapter 85

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Other electric conductors, for a voltage not exceeding 80 V:		
	8544.41	8544.4100	-- Fitted with connectors	kg	30%
	8544.49	8544.4900	-- Other	kg	30%
			- Other electric conductors, for a voltage exceeding 80V but not exceeding 1,000 V:		
	8544.51	8544.5100	-- Fitted with connectors	kg	30%
	8544.59	8544.5900	-- Other	kg	30%
	8544.60	8544.6000	- Other electric conductors, for a voltage exceeding 1,000 V	kg	30%
	8544.70	8544.7000	- Optical fibre cables	kg	30%
85.45			Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electric purposes.		
			- Electrodes:		
	8545.11	8545.1100	-- Of a kind used for furnaces	kg	20%
	8545.19	8545.1900	-- Other	kg	30%
	8545.20	8545.2000	- Brushes	kg	30%
	8545.90	8545.9000	- Other	kg	30%
85.46			Electrical insulators of any material.		
	8546.10	8546.1000	- Of glass	kg	30%
	8546.20	8546.2000	- Of ceramics	kg	30%
	8546.90	8546.9000	- Other	kg	30%

Section XV
Chapter 85

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
85.47			Insulating fittings for electrical machines, appliances or equipment, being fitting wholly of insulating material a part from any minor components of metal (example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.		
	8547.10	8547.1000	- Insulating fittings of ceramics	kg	30%
	8547.20	8547.2000	- Insulating fittings of plastics	kg	30%
	8547.90	8547.9000	- Other	kg	30%
85.48			Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		
	8548.10	8548.1000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	kg	30%
	8548.90	8548.9000	- Other	kg	30%

SECTION XVII

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

Notes.

- 1 This Section does not cover articles of heading 95.0, 1 95.03 or 95.08 , or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions " Parts" and " Parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use , as defined in Note 2 to Section XV , of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84. 01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or , provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96. 03).
3. References in Chapters 86 to 88 to " parts" or " accessories " do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

Section XVII

4. For the purposes of this Section :

- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air- cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track(hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing -stages or also able to travel over ice.

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

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

Chapter 86

**Railway or tramway locomotives,
rolling-stock and parts thereof;
railway or tramway track fixtures and fittings
and parts thereof ; mechanical (including electro- mechanical)
traffic signalling equipment of all kinds**

Notes.

- 1 This Chapter does not cover :
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of headings 73.02; or
 - (c) Electrical signalling , safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies , *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes , bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling -stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies , *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs , level crossing control gear, signal and point controls, and other mechanical (including electro- mechanical) signalling , safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Section XVII
Chapter 86

Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
86.01			Rail locomotives powered from an external source of electricity or by electric accumulators.		
	8601.10	8601.1000	- Powered from an external source of electricity	u	Free
	8601.20	8601.2000	- Powered by electric accumulators	u	Free
86.02			Other rail locomotives; locomotive tenders.		
	8602.10	8602.1000	- Diesel-electric locomotives	u	Free
	8602.90	8602.9000	- Other	u	Free
86.03			Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.		
	8603.10	8603.1000	- Powered from an external source of electricity	u	Free
	8603.90	8603.9000	- Other	u	Free
86.04	8604.00	8604.0000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).	u	Free
86.05	8605.00	8605.0000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled(excluding those of heading 86.04).	u	Free
86.06			Railway or tramway goods vans and wagons, not self-propelled.		
	8606.10	8606.1000	- Tank wagons and the like	u	Free
	8606.20	8606.2000	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	u	Free
	8606.30	8606.3000	- Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	u	Free

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Chapter 86

Heading No (1)	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
			- Other:		
	8606.91	8606.9100	-- Covered and closed	u	Free
	8606.92	8606.9200	-- Open, with non-removable sides of a height exceeding 60 cm	u	Free
	8606.99	8606.9900	-- Other	u	Free
86.07			Parts of railway or tramway locomotives or rolling-stock.		
			- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
	8607.11	8607.1100	-- Driving bogies and bissel-bogies	kg	Free
	8607.12	8607.1200	-- Other bogies and bissel-bogies	kg	Free
	8607.19	8607.1900	-- Other, including parts	kg	Free
			- Brakes and parts thereof:		
	8607.21	8607.2100	-- Air brakes and parts thereof	kg	Free
	8607.29	8607.2900	-- Other	kg	Free
	8607.30	8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	kg	Free
			- Other:		
	8607.91	8607.9100	-- Of locomotives	kg	Free
	8607.99	8607.9900	-- Other	kg	Free
86.08	8608.00	8608.0000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing .	kg	Free
86.09	8609.00	8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	u	10%

Chapter 87

**Vehicles other than railway
or tramway rolling -stock,
and parts and accessories thereof**

Notes.

1. This Chapter does not cover railway or tramway rolling -stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.01.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
87.01			Tractors (other than tractors of heading 87.09).		
	8701.10	8701.1000	- Pedestrian controlled tractors	u	10%
	8701.20	8701.2000	- Road tractors for semi-trailers	u	10%
	8701.30	8701.3000	- Track-laying tractors	u	10%
	8701.90	8701.9000	- Other	u	10%
87.02			Motor vehicles for the transport of ten or more persons, including the driver.		

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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)
	8702.10		- With compression-ignition internal combustion piston engine (diesel or semi- diesel):		
		8702.1010	--- Vehicles with a seating capacity of less than 15 passengers.	u	35%
		8702.1090	--- Other	u	10%
	8702.90		- Other:		
		8702.9010	--- Vehicles with a seating capacity of less than 15 passengers	u	35%
		8702.9090	--- Other	u	10%
87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
	8703.10	8703.1000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u	35%
			- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
	8703.21	8703.2100	-- Of a cylinder capacity not exceeding 1,000 cc	u	35%
	8703.22		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.2210	--- Of a cylinder capacity not exceeding 1300 cc	u	35%
		8703.2290	--- Other	u	35%
	8703.23		-- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc		
		8703.2310	--- Ambulances in a complete state	u	Free
		8703.2320	--- Exceeding 1,500cc but not exceeding 1,800cc	u	35%
		8703.2390	--- Exceeding 1,800cc but not exceeding 3,000cc	u	35%

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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)
	8703.24		-- Of a cylinder capacity exceeding 3,000cc:		
		8703.2410	--- Ambulances in a complete state	u	Free
		8703.2490	--- Other	u	35%
			- Other vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8703.31		-- Of a cylinder capacity not exceeding 1,500cc		
		8703.3110	--- Of a cylinder capacity not exceeding 1300cc	u	35%
		8703.3190	--- Other exceeding 1300cc but not exceeding 1,500cc	u	35%
	8703.32		-- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:		
		8703.3210	--- Ambulances in a complete state	u	Free
		8703.3220	--- Vehicles exceeding 1,500cc but not exceeding 1,800cc	u	35%
		8703.3290	--- Vehicles exceeding 1,800cc but not exceeding 2,500cc	u	35%
	8703.33		-- Of a cylinder capacity exceeding 2,500cc:		
		8703.3310	--- Ambulances in a complete state	u	Free
		8703.3390	--- Other	u	35%
	8703.90		- Other:		
		8703.9010	--- Vehicles running on electric accumulator	u	35%
		8703.9090	--- Other vehicles for the transport of persons, nes	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)
87.04			Motor vehicles for the transport of goods.		
	8704.10	8704.1000	- Dumpers designed for off-highway use	u	10%
			- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
	8704.21		-- g.v.w. not exceeding 5 tonnes:		
		8704.2110	--- With a carrying capacity not exceeding 1,500 kg	u	35%
		8704.2190	--- Other	u	10%
	8704.22	8704.2200	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	u	10%
	8704.23	8704.2300	-- g.v.w. exceeding 20 tonnes	u	10%
			- Other, with spark-ignition internal combustion piston engine:		
	8704.31		-- g.v.w. not exceeding 5 tonnes:		
		8704.3110	--- With a carrying capacity not exceeding 1,500 kg	u	35%
		8704.3190	--- Other	u	10%
	8704.32	8704.3200	-- g.v.w. exceeding 5 tonnes	u	10%
	8704.90	8704.9000	- Other	u	10%
87.05			Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries crane lorries, fire fighting vehicles, concrete - mixer lorries, road sweeper lorries spraying lorries, mobile workshops, mobile radiological units).		
	8705.10	8705.1000	- Crane lorries	u	5%
	8705.20	8705.2000	- Mobile drilling derricks	u	5%
	8705.30	8705.3000	- Fire fighting vehicles	u	Free
	8705.40	8705.4000	- Concrete-mixer lorries	u	5%

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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)
	8705.90		- Other:		
		8705.9010	--- Street spraying lorries and similar vehicles of a kind used in the construction and maintenance of roads	u	5%
		8705.9020	--- Mobile radiological, medical or dental clinics when equipped as such	u	5%
		8705.9030	--- Vehicles used for street and tunnel cleaning	u	5%
		8705.9090	--- Other	u	20%
87.06	8706.00		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.		
		8706.0010	--- Of a kind suitable for headings 8701.10 - 8701.90, 8702.1090, 8702.9090, 8704.1000, 8704.2190, 8704.2200, 8704.2300, 8704.3190, 8704.3200 & 8704.9000,	u	10%
		8706.0020	--- Of a kind suitable for tariff item 8705.9090	u	20%
		8706.0030	--- Of a kind suitable for tariff items 8703.2310, 8703.2410, 8703.3210, 8703.3310 & 8705.3000	u	free
		8706.0040	--- Of a kind suitable for tariff items 8705.1000, 8705.2000, 8705.4000, 8705.9010 & 8705.9020	u	5%
		8706.0090	--- Other	u	35%
87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
	8707.10	8707.1000	- For the vehicles of heading 87.03	u	30%
	8707.90	8707.9000	- Other	u	30%
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.		
	8708.10	8708.1000	- Bumpers and parts thereof	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)
			- Other parts and accessories of bodies (including cabs):		
	8708.21	8708.2100	-- Safety seat belts	kg	20%
	8708.29	8708.2900	-- Other	kg	20%
			- Brakes and servo-brakes and parts thereof:		
	8708.31	8708.3100	-- Mounted brake linings	kg	20%
	8708.39	8708.3900	-- Other	kg	20%
	8708.40	8708.4000	- Gear boxes	kg	20%
	8708.50	8708.5000	- Drive-axles with differential, whether or not provided with other transmission components	kg	20%
	8708.60	8708.6000	- Non-driving axles and parts thereof	kg	20%
	8708.70	8708.7000	- Road wheels and parts and accessories thereof	kg	20%
	8708.80	8708.8000	- Suspension shock-absorbers	kg	20%
			- Other parts and accessories:		
	8708.91	8708.9100	-- Radiators	kg	20%
	8708.92	8708.9200	-- Silencers and exhaust pipes	kg	20%
	8708.93	8708.9300	-- Clutches and parts thereof	kg	20%
	8708.94	8708.9400	-- Steering wheels, steering columns and steering boxes	kg	20%
	8708.99	8708.9900	-- Other	kg	20%
87.09			Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.		

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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)
			- Vehicles:		
	8709.11	8709.1100	-- Electrical	u	10%
	8709.19	8709.1900	-- Other	u	10%
	8709.90	8709.9000	- Parts	kg	10%
87.10	8710.00	8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons and parts of such vehicles.	u	Free
87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side - cars.		
	8711.10	8711.1000	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	u	30%
	8711.20	8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	u	30%
	8711.30	8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	u	30%
	8711.40	8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	u	30%
	8711.50	8711.5000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	u	30%
	8711.90	8711.9000	- Other	u	30%
87.12	8712.00	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	u	20%
87.13			Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		
	8713.10	8713.1000	- Not mechanically propelled	u	Free
	8713.90	8713.9000	- Other	u	Free

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Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
87.14			Parts and accessories of vehicles of headings . 87.11 to 87.13		
			- Of motorcycles (including mopeds):		
	8714.11	8714.1100	-- Saddles	kg	10%
	8714.19	8714.1900	-- Other	kg	10%
	8714.20	8714.2000	- Of carriages for disabled persons	kg	Free
			- Other:		
	8714.91	8714.9100	-- Frames and forks, and parts thereof	kg	10%
	8714.92	8714.9200	-- Wheel rims and spokes	kg	10%
	8714.93	8714.9300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg	10%
	8714.94	8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg	10%
	8714.95	8714.9500	-- Saddles	u	10%
	8714.96	8714.9600	-- Pedals and crank-gear, and parts thereof	kg	10%
	8714.99	8714.9900	-- 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)
87.15	8715.00	8715.0000	Baby carriages and parts thereof.	kg	10%
87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
	8716.10	8716.1000	- Trailers and semi-trailers of the caravan type, for housing or camping	u	30%
	8716.20	8716.2000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	10%
			- Other trailers and semi-trailers for the transport of goods:		
	8716.31	8716.3100	-- Tanker trailers and tanker semi - trailers	u	10%
	8716.39	8716.3900	-- Other	u	10%
	8716.40	8716.4000	- Other trailers and semi-trailers	u	10%
	8716.80		- Other vehicles:		
		8716.8010	--- Tar and pitch boilers, and similar vehicles ordinarily employed in the construction and maintenance of road	u	10%
		8716.8090	--- Other	u	20%
	8716.90		- Parts:		
		8716.9010	--- Of Tariff item 8716.1000 and 8716.8090	kg	10%
		8716.9090	--- Other	kg	5%

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
88.01			Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.		
	8801.10	8801.1000	- Gliders and hang gliders	u	Free
	8801.90	8801.9000	- Other	u	Free
88.02			Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		
			- Helicopters:		
	8802.11	8802.1100	- - Of an unladen weight not exceeding 2000 kg	u	Free
	8802.12	8802.1200	- - Of an unladen weight exceeding 2000 kg	u	Free
	8802.20	8802.2000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg	u	Free
	8802.30	8802.3000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 1.5000 kg	u	Free
	8802.40	8802.4000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	Free
	8802.60	8802.6000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	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)
88.03			Parts of goods of heading 88.01 or 88.02.		
	8803.10	8803.1000	- Propellers and rotors and parts thereof	kg	Free
	8803.20	8803.2000	- Under-carriages and parts thereof	kg	Free
	8803.30	8803.3000	- Other parts of aeroplanes or helicopters	kg	Free
	8803.90	8803.9000	- Other	kg	Free
88.04	8804.00	8804.0000	Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto.	kg	Free
88.05			Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.		
	8805.10	8805.1000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof - Ground flying trainers and parts thereof:	kg	Free
	8805.21	8805.2100	-- Air combat simulators and parts thereof	kg	Free
	8805.29	8805.2900	-- Other	kg	Free

Chapter 89

Ships , boats and floating structures

Notes.

1. A hull , an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
89.01			Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.		
	8901.10		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
		8901.1010	--- Excursion boats and ferry-boats of all kinds	u	30%
		8901.1090	--- Other	u	10%
	8901.20	8901.2000	- Tankers	u	5%
	8901.30	8901.3000	- Refrigerated vessels, other than those of subheading 8901.20	u	5%
	8901.90	8901.9000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	u	Free
89.02	8902.00	8902.0000	Fishing vessels; factory ships and other vessels for processing pr preserving fishery products.	u	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)
89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
	8903.10	8903.1000	- Inflatable - Other:	u	30%
	8903.91	8903.9100	-- Sailboats, with or without auxiliary motor	u	30%
	8903.92	8903.9200	-- Motorboats, other than outboard motorboats	u	30%
	8903.99	8903.9900	-- Other	u	30%
89.04	8904.00	8904.0000	Tugs and pusher craft.	u	10%
89.05			Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.		
	8905.10	8905.1000	- Dredgers	u	5%
	8905.20	8905.2000	- Floating or submersible drilling or production plat forms	u	5%
	8905.90	8905.9000	- Other	u	5%
89.06			Other vessels, including warships and lifeboats other than rowing boats.		
	8906.10	8906.1000	- Warships	u	Free
	8906.90	8906.9000	- Other	u	5%
89.07			Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).		
	8907.10	8907.1000	- Inflatable rafts	u	Free
	8907.90	8907.9000	- Other	u	Free
89.08	8908.00	8908.0000	Vessels and other floating structures for breaking up.	u	5%

SECTION XVIII

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

Chapter 90

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

Notes.

1 This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.04) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;

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- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (ij) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Capacity measures, which are to be classified according to their constituent material; or
 - (m) Spools, reels or similar supports (which are to be classified according to their constituent material for example, in heading 39.23 or section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of chapter 84, 85 or 91 (other than heading 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
3. The provisions of note 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or tot telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

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7. Heading 90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow level, pressure or other variables of liquids or gases , or for automatically controlling temperature , whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities , and instruments or apparatus for automatically controlling non- electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
90.01			Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.		
	9001.10	9001.1000	- Optical fibres, optical fibre bundles and cables	kg	20%
	9001.20	9001.2000	- Sheets and plates of polarising material	kg	30%
	9001.30	9001.3000	- Contact lenses	u	5%
	9001.40	9001.4000	- Spectacle lenses of glass	u	5%
	9001.50	9001.5000	- Spectacle lenses of other materials	u	5%
	9001.90	9001.9000	- Other	kg	30%

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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)
90.02			Lenses, prisms, mirrors and other optical elements, of any material, mounted being parts of or fittings for instruments of apparatus, other than such elements of glass not optically worked.		
			- Objective lenses:		
	9002.11		-- For cameras, projectors or photographic enlargers or reducers:		
		9002.1110	--- For use in photographic cameras	kg	20%
		9002.1190	--- Other	kg	30%
	9002.19	9002.1900	-- Other	kg	30%
	9002.20	9002.2000	- Filters	kg	20%
	9002.90	9002.9000	- Other	kg	30%
90.03			Frames and mountings for spectacles, goggles or the like, and parts thereof.		
			- Frames and mountings:		
	9003.11	9003.1100	-- Of plastics	u	20%
	9003.19	9003.1900	-- Of other materials	u	20%
	9003.90	9003.9000	- Parts	kg	20%
90.04			Spectacles, goggles and the like, corrective, protective or other		
	9004.10	9004.1000	- Sunglasses	u	30%
	9004.90	9004.9000	- 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)
90.05			Binoculars, monoculars, other optical telescope, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.		
	9005.10	9005.1000	- Binoculars	u	30%
	9005.80		- Other instruments:		
		9005.8010	--- Astronomical instruments	u	5%
		9005.8090	--- Other	u	30%
	9005.90		- Parts and accessories (including mountings):		
		9005.9010	--- Of Tariff Item 9005.8010	kg	5%
		9005.9090	--- Other	kg	30%
90.06			Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39,		
	9006.10	9006.1000	- Cameras of a kind used for preparing printing plates or cylinders	u	30%
	9006.20	9006.2000	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	u	30%
	9006.30		- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes:		
		9006.3010	--- Cameras specially designed for medical or surgical purposes	u	5%
		9006.3090	--- Other	u	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)
	9006.40	9006.4000	- Instant print cameras	u	30%
			- Other cameras:		
	9006.51	9006.5100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	30%
	9006.52	9006.5200	-- Other, for roll film of a width less than 35 mm	u	30%
	9006.53	9006.5300	-- Other, for roll film of a width of 35 mm	u	30%
	9006.59	9006.5900	-- Other	u	30%
			- Photographic flashlight apparatus and flashbulbs:		
	9006.61	9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	u	30%
	9006.62	9006.6200	-- Flashbulbs flashcubes and the like	u	30%
	9006.69	9006.6900	-- Other	u	30%
			- Parts and accessories:		
	9006.91	9006.9100	-- For cameras	kg	30%
	9006.99	9006.9900	-- Other	kg	30%
90.07			Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		
			- Cameras:		
	9007.11	9007.1100	-- For film of less than 16 mm width or for double 8 mm film	u	30%
	9007.19	9007.1900	-- Other	u	30%
	9007.20	9007.2000	- Projectors	u	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)
			- Parts and accessories:		
	9007.91	9007.9100	- - For cameras	kg	30%
	9007.92	9007.9200	- - For Projectors	kg	30%
90.08			Image projectors, other than cinematographic; photographic(other than cinematographic) enlargers and reducers.		
	9008.10	9008.1000	- Slide projectors	u	30%
	9008.20	9008.2000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	30%
	9008.30	9008.3000	- Other image projectors	u	30%
	9008.40	9008.4000	- Photographic (other than cinematographic) enlargers and reducers	u	30%
	9008.90	9008.9000	- Parts and accessories	kg	30%
90.09			Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.		
			- Electrostatic photocopying apparatus:		
	9009.11	9009.1100	- - Operating by reproducing the original image directly on to the copy (direct process)	u	30%
	9009.12	9009.1200	- - Operating by reproducing the original image via an intermediate on to the copy (indirect process)	u	30%
			- Other photocopying apparatus:		
	9009.21	9009.2100	- - Incorporating an optical system	u	30%
	9009.22	9009.2200	- - Of the contact type	u	30%
	9009.30	9009.3000	- Thermo-copying apparatus	u	30%

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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)
			- Parts and accessories:		
	9009.91	9009.9100	-- Automatic document feeders	kg	30%
	9009.92	9009.9200	-- Paper feeders	Kg	30%
	9009.93	9009.9300	-- Sorters	Kg	30%
	9009.99		-- Other:		
		9009.9910	--- Toner cartridge and ribbon for photocopying apparatus	kg	10%
		9009.9990	--- Other	kg	30%
90.10			Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		
	9010.10	9010.1000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper. - Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:	u	30%
	9010.41	9010.4100	-- Direct write-on-wafer apparatus	u	30%
	9010.42	9010.4200	-- Step and repeat aligners	u	30%
	9010.49	9010.4900	-- Other	u	30%
	9010.50	9010.5000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	30%
	9010.60	9010.6000	- Projection screens	u	30%
	9010.90	9010.9000	- Parts and accessories	kg	30%/

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Heading No	H.S Code (2)	Tariff Item No. (3)	Description (4)	Standard Unit of Quantity (5)	Duty Rate (6)
(1)					
90.11			Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection		
	9011.10	9011.1000	- Stereoscopic microscopes	u	5%
	9011.20	9011.2000	- Other microscopes, for photo micrography, cinephotomicrography or microprojection	u	5%
	9011.80	9011.8000	- Other microscopes	u	5%
	9011.90	9011.9000	- Parts and accessories	kg	5%
90.12			Microscopes other than optical microscopes diffraction apparatus.		
	9012.10	9012.1000	- Microscopes other than optical microscopes: diffraction apparatus.	u	5%
	9012.90	9012.9000	- Parts and accessories	kg	5%
90.13			Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.		
	9013.10		- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI:		
		9013.1010	--- Suitable for use with fire arms	u	30%
		9013.1090	--- Other	u	30%
	9013.20	9013.2000	- Lasers, other than laser diodes	u	30%
	9013.80	9013.8000	- Other devices, appliances and instruments	u	30%
	9013.90		- Parts and accessories:		
		9013.9010	--- Of Tariff Item 9013.1010	kg	30%
		9013.9090	--- 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)
90.14			Direction finding compasses; other navigational instruments and appliances.		
	9014.10		- Direction finding compasses:		
		9014.1010	--- Of pocket compasses	u	30%
		9014.1090	--- Other	u	5%
	9014.20	9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	5%
	9014.80	9014.8000	- Other instruments and appliances	u	5%
	9014.90		- Parts and accessories:		
		9014.9010	---Of pocket compasses	kg	30%
		9014.9090	--- Other	kg	5%
90.15			Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	9015.10		- Rangefinders:		
		9015.1010	--- Photographic or cinematographic rangefinders	u	30%
		9015.1090	--- Other	u	5%
	9015.20	9015.2000	- Theodolites and tachymeters (tacheometers)	u	5%
	9015.30	9015.3000	- Levels	u	5%
	9015.40	9015.4000	- Photogrammetrical surveying instruments and appliances	kg	5%
	9015.80	9015.8000	- Other instruments and appliances	u	5%

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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)
	9015.90		- Parts and accessories:		
		9015.9010	--- Of Tariff Item 9015.1010	kg	30%
		9015.9090	--- Other	kg	5%
90.16	9016.00	9016.0000	Balances of a sensitivity of 5 cg or better, with or without weights.	kg	30%
90.17			Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.		
	9017.10	9017.1000	- Drafting tables and machines, whether or not automatic	u	30%
	9017.20	9017.2000	- Other drawing, marking-out or mathematical calculating instruments.	u	30%
	9017.30	9017.3000	- Micrometers, callipers and gauges	u	30%
	9017.80	9017.8000	- Other instruments	u	30%
	9017.90	9017.9000	- Parts and accessories	kg	30%
90.18			Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.		
			- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
	9018.11	9018.1100	-- Electro-cardiographs	u	5%
	9018.12	9018.1200	-- Ultrasonic scanning, apparatus	u	5%
	9018.13	9018.1300	-- Magnetic resonance imaging apparatus	u	5%
	9018.14	9018.1400	-- Scintigraphic apparatus	u	5%
	9018.19	9018.1900	-- Other	u	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)
	9018.20	9018.2000	- Ultra-violet or infra-red ray apparatus	kg	5%
			- Syringes, needles, catheters, cannulae and the like:		
	9018.31	9018.3100	-- Syringes, with or without needles	u	5%
	9018.32	9018.3200	-- Tubular metal needles and needles for sutures	kg	5%
	9018.39	9018.3900	-- Other	u	5%
			- Other instruments and appliances, used in dental sciences:-		
	9018.41	9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	5%
	9018.49	9018.4900	-- Other	u	5%
	9018.50	9018.5000	- Other ophthalmic instruments and appliances	kg	5%
	9018.90	9018.9000	- Other instruments and appliances	u	5%
90.19			Mechano-therapy appliances; massage apparatus; psychological aptitude testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
	9019.10	9019.1000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	kg	10%
	9019.20	9019.2000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	10%
90.20	9020.00	9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	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)
90.21			Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.		
	9021.10	9021.1000	- Orthopaedic or fracture appliances - Artificial teeth and dental fittings:	kg	5%
	9021.11	9021.2100	-- Artificial teeth	kg	5%
	9021.19	9021.2900	-- Other - Other artificial parts of the body:	kg	5%
	9021.31	9021.3100	-- Artificial joints	kg	5%
	9021.39	9021.3900	-- Other	kg	5%
	9021.40	9021.4000	- Hearing aids, excluding parts and accessories	u	Free
	9021.50	9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	5%
	9021.90	9021.9000	- Other	kg	5%
90.22			Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, high tension generators, screens, examination or treatment tables, chairs and the like.		
			- Apparatus based on the use of x-ray, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		

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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)
	9022.12	9022.1200	-- Computed tomography apparatus	u	5%
	9022.13	9022.1300	-- Other, for dental uses	u	5%
	9022.14	9022.1400	-- Other, for medical, surgical or veterinary uses	u	5%
	9022.19	9022.1900	-- For other uses	u	5%
			- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
	9022.21	9022.2100	-- For medical, surgical, dental or veterinary uses	u	5%
	9022.29	9022.2900	-- For other uses	u	5%
	9022.30	9022.3000	- X-ray tubes	u	5%
	9022.90	9022.9000	- Other, including parts and accessories	kg	5%
90.23	9023.00	9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	5%
90.24			Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
	9024.10	9024.1000	- Machines and appliances for testing metals	u	5%
	9024.80	9024.8000	- Other machines and appliances	u	5%
	9024.90	9024.9000	- Parts and accessories	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)
90.25			Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		
			- Thermometers and pyrometers, not combined with other instruments:		
	9025.11	9025.1100	-- Liquid-filled, for direct reading	u	5%
	9025.19	9025.1900	-- Other	u	5%
	9025.80	9025.8000	- Other instruments	u	5%
	9025.90	9025.9000	- Parts and accessories	kg	5%
90.26			Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14,90.15,90.28 or 90.32.		
	9026.10	9026.1000	- For measuring or checking the flow or level of liquids	u	30%
	9026.20	9026.2000	- For measuring or checking pressure	u	30%
	9026.80	9026.8000	- Other instruments or apparatus	u	30%
	9026.90	9026.9000	- Parts and accessories	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)
90.27			Instruments and apparatus for Physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.		
	9027.10	9027.1000	- Gas or smoke analysis apparatus	u	5%
	9027.20	9027.2000	-Chromatographs and electrophoresis instruments	u	5%
	9027.30	9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	5%
	9027.40		- Exposure meters:		
		9027.4010	- - - Of a type used for photography	u	30%
		9027.4090	- - - Other	u	5%
	9027.50	9027.5000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	5%
	9027.80	9027.8000	- Other instruments and apparatus	u	5%
	9027.90	9027.9000	- Microtomes: parts and accessories	kg	5%
90.28			Gas, liquid or electricity supply or production meters, including calibrating meters therefor.		
	9028.10	9028.1000	- Gas meters	u	30%
	9028.20	9028.2000	- Liquid meters	u	30%
	9028.30	9028.3000	- Electricity meters	u	30%
	9028.90	9028.9000	- Parts and accessories	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)
90.29			Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes		
	9029.10	9029.1000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	u	30%
	9029.20	9029.2000	- Speed indicators and tachometers; stroboscopes	u	30%
	9029.90	9029.9000	- Parts and accessories	kg	30%
90.30			Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionizing radiations.		
	9030.10	9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	u	5%
	9030.20	9030.2000	- Cathode-ray oscilloscopes and cathode-ray oscillographs	u	5%
			- Other Instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
	9030.31	9030.3100	-- Multimeters	u	30%
	9030.39	9030.3900	-- Other	u	30%
	9030.40	9030.4000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor or meters, psophometers)	u	30%
			- Other instruments and apparatus:		
	9030.82	9030.8200	-- For measuring or checking semiconductor wafers or devices	u	30%
	9030.83	9030.8300	-- Other, with a recording device	u	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)
	9030.89	9030.8900	-- Other	u	30%
	9030.90		- Parts and accessories:		
		9030.9010	--- Of instruments and apparatus of Tariff Items 9030.1000 or 9030.2000	kg	5%
		9030.9090	--- Other	kg	30%
90.31			Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
	9031.10	9031.1000	- Machines for balancing mechanical parts	u	30%
	9031.20	9031.2000	- Test benches	u	30%
	9031.30	9031.3000	- Profile projectors	u	30%
			- Other optical instruments and appliances:		
	9031.41	9031.4100	- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	30%
	9031.49	9031.4900	-- Other	u	30%
	9031.80	9031.8000	- Other instruments, appliances and machines	u	30%
	9031.90	9031.9000	- Parts and accessories	kg	30%
90.32			Automatic regulating or controlling instruments and apparatus.		
	9032.10	9032.1000	- Thermostats	u	30%
	9032.20	9032.2000	- Manostats	u	30%
			- Other instruments and apparatus:		
	9032.81	9032.8100	-- Hydraulic or pneumatic	u	30%
	9032.89	9032.8900	-- Other	u	30%
	9032.90	9032.9000	- Parts and accessories	kg	30%
90.33	9033.00	9033.0000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	kg	30%

Chapter 91

Clocks and watches and parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however , to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement ;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression " watch movements" means devices regulated by a balance-wheel and hairspring , quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width , length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

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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)
91.01			Wrist-watches, pocket-watches and other watches, including stop - watches, with case of precious metal or of metal clad with precious metal.		
			- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
	9101.11	9101.1100	-- With mechanical display only	u	30%
	9101.12	9101.1200	-- With opto-electronic display only	u	30%
	9101.19	9101.1900	-- Other	u	30%
			- Other wrist-watches, whether or not incorporating a stop-watch facility:		
	9101.21	9101.2100	-- With automatic winding	u	30%
	9101.29	9101.2900	-- Other	u	30%
			- Other:		
	9101.91	9101.9100	-- Electrically operated	u	30%
	9101.99	9101.9900	-- Other	u	30%
91.02			Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		
			-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
	9102.11	9102.1100	-- With mechanical display only	u	20%
	9102.12	9102.1200	-- With opto-electronic display only	u	20%
	9102.19	9102.1900	-- 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)
			- Other wrist-watches, whether or not incorporating a stop-watch facility:		
	9102.21	9102.2100	-- With automatic winding	u	20%
	9102.29	9102.2900	-- Other	u	20%
			- Other:		
	9102.91	9102.9100	-- Electrically Operated	u	20%
	9102.99	9102.9900	-- Other	u	20%
91.03			Clocks with watch movements, excluding clocks of heading 91.04.		
	9103.10	9103.1000	- Electrically Operated	u	20%
	9103.90	9103.9000	- Other	u	20%
91.04	9104.00		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		
		9104.0010	--- Suitable for use in road motor vehicles	u	30%
		9104.0090	--- Other	u	20%
91.05			Other clocks.		
			- Alarm clocks:		
	9105.11	9105.1100	-- Electrically Operated	u	20%
	9105.19	9105.1900	-- Other	u	20%
			- Wall clocks:		
	9105.21	9105.2100	-- Electrically Operated	u	20%
	9105.29	9105.2900	-- 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)
			- Other:		
	9105.91	9105.9100	-- Electrically Operated	u	20%
	9105.99	9105.9900	-- Other	u	20%
91.06			Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-motor (for example, time-registers, time- recorders).		
	9106.10	9106.1000	- Time-registers; time-recorders	u	20%
	9106.20	9106.2000	- Parking meters	u	20%
	9106.90	9106.9000	- Other	u	20%
91.07	9107.00	9107.0000	Time switches with clock or watch movement or with synchronous motor.	u	20%
91.08			Watch movements, complete and assembled.		
			- Electrically Operated:		
	9108.11	9108.1100	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	20%
	9108.12	9108.1200	-- With opto-electronic display only	u	20%
	9108.19	9108.1900	-- Other	u	20%
	9108.20	9108.2000	- With automatic winding	u	20%
	9108.90	9108.9000	- Other	u	20%

Section XVIII
Chapter 91

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
91.09			Clock movements, complete and assembled.		
			- Electrically Operated:		
	9109.11	9109.1100	-- Of alarm clocks	u	20%
	9109.19	9109.1900	-- Other	u	20%
	9109.90	9109.9000	- Other	u	20%
91.10			Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		
			- Of watches:		
	9110.11	9110.1100	-- Complete movements, unassembled or partly assembled (movement sets)	u	20%
	9110.12	9110.1200	-- Incomplete movements, assembled	kg	20%
	9110.19	9110.1900	-- Rough movements	kg	20%
	9110.90	9110.9000	- Other	kg	20%
91.11			Watch cases and parts thereof.		
	9111.10	9111.1000	- Cases of precious metal or of metal clad with precious metal	u	35%
	9111.20	9111.2000	- Cases of base metal, whether or not gold - or silver - plated	u	20%
	9111.80	9111.8000	- Other cases	u	20%
	9111.90	9111.9000	- Parts	kg	20%

Section XVIII
Chapter 91

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
91.12			Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
	9112.20	9112.2000	- Cases	u	20%
	9112.90	9112.9000	- Parts	kg	20%
91.13			Watch straps, watch bands and watch bracelets, and parts thereof.		
	9113.10	9113.1000	- Of precious metal or of metal clad with precious metal	kg	35%
	9113.20	9113.2000	- Of base metal, whether or not gold-or silver-plated	kg	35%
	9113.90		- Other:		
		9113.9010	- - - Of plastics or leather	kg	35%
		9113.9090	- - - Other	kg	35%
91.14			Other clock or watch parts.		
	9114.10	9114.1000	- Springs, including hair-springs	kg	20%
	9114.20	9114.2000	- Jewels	kg	20%
	9114.30	9114.3000	- Dials	kg	20%
	9114.40	9114.4000	- Plates and bridges	kg	20%
	9114.90	9114.9000	- Other	kg	20%

Chapter 92

**Musical instruments;
Parts and accessories of such articles**

Notes.

1. This Chapter does not cover:

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
92.01			Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
	9201.10	9201.1000	- Upright pianos	u	30%
	9201.20	9201.2000	- Grand pianos	u	30%
	9201.90	9201.9000	- Other	u	30%

Section XVIII
Chapter 92

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
92.02			Other string musical instruments (for example, guitars, violins, harps)		
	9202.10	9202.1000	- Played with a bow	u	30%
	9202.90	9202.9000	- Other	u	30%
92.03	9203.00	9203.0000	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	u	30%
92.04			Accordions and similar instruments; mouth organs.		
	9204.10	9204.1000	- Accordions and similar instruments	u	30%
	9204.20	9204.2000	- Mouth organs	u	30%
92.05			Other wind musical instruments (for example, clarinets, trumpets, bagpipes).		
	9205.10	9205.1000	- Brass-wind instruments	u	30%
	9205.90	9205.9000	- Other	u	30%
92.06	9206.00		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).		
		9206.0010	--- Hand made	u	30%
		9206.0090	--- Other	u	30%
92.07			Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
	9207.10	9207.1000	- Keyboard instruments, other than accordions	u	30%
	9207.90	9207.9000	- Other	u	30%

Section XVIII
Chapter 92

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
92.08			Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments.		
	9208.10	9208.1000	- Musical boxes	u	30%
	9208.90	9208.9000	- Other	u	30%
92.09			Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.		
	9209.10	9209.1000	- Metronomes, tuning forks and pitch pipes	kg	30%
	9209.20	9209.2000	- Mechanisms for musical boxes	kg	30%
	9209.30	9209.3000	- Musical instrument strings	kg	30%
			- Other:		
	9209.91	9209.9100	-- Parts and accessories for pianos	kg	30%
	9209.92	9209.9200	-- Parts and accessories for the musical instruments of heading 92.02	kg	30%
	9209.93	9209.9300	-- Parts and accessories for the musical instruments of heading 92.03	kg	30%
	9209.94	9209.9400	-- Parts and accessories for the musical instruments of heading 92.07	kg	30%
	9209.99	9209.9900	-- Other	kg	30%

SECTION XIX

ARMS AND AMMUNITION ; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition ; parts and accessories thereof

Notes.

1. This Chapter does not cover:

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

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

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
93.01			Military weapons, other than revolvers, pistols and the arms of heading 93.07.		
			- Artillery weapons (for example, guns, howitzers and mortars) :		
	9301.11	9301.1100	-- Self-propelled	u	Free
	9301.19	9301.1900	-- Other	u	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)
	9301.20	9301.2000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	Free
	9301.90	9301.9000	- Other	u	Free
93.02	9302.00	9302.0000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	u	30%
93.03			Other firearms and similar devices which operate by the firing of an explosive charges (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares pistols flare and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).		
	9303.10	9303.1000	- Muzzle-loading firearms	u	30%
	9303.20	9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	u	30%
	9303.30	9303.3000	- Other sporting, hunting or target-shooting rifles	u	30%
	9303.90	9303.9000	- Other	u	30%
93.04	9304.00	9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	u	30%
93.05			Parts and accessories of articles of heading 93.01 to 93.04.		
	9305.10.	9305.1000	- Of revolvers or pistols - Of shotguns or rifles of heading 93.03:	kg	30%
	9305.21	9305.2100	- - Shotgun barrels	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)
	9305.29	9305.2900	--Other	kg	30%
			- Other :		
	9305.91	9305.9100	-- Of military weapons of heading 93.01	kg	Free
	9305.99	9305.9900	-- Other	kg	30%
93.06			Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunitions and projectiles and parts thereof, including shot and cartridge wads.		
	9306.10	9306.1000	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg	30%
			- Shotgun cartridges and parts thereof; air gun pellets:		
	9306.21	9306.2100	-- Cartridges	kg	30%
	9306.29	9306.2900	-- Other	kg	30%
	9306.30	9306.3000	- Other cartridges and parts thereof	kg	30%
	9306.90	9306.9000	- Other	kg	30%
93.07	9307.00	9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	kg	30%

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

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

Notes.

1. This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing -mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists spittoons (heading 90.18);

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- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above -mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
- (b) Seats and beds.
3. (a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression " prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
94.01			Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.		
	9401.10	9401.1000	- Seats of a kind used for aircraft	u	Free
	9401.20	9401.2000	- Seats of a kind used for motor vehicles	u	30%
	9401.30	9401.3000	- Swivel seats with variable height adjustment	u	30%
	9401.40	9401.4000	- Seats other than garden seats or camping equipment, convertible into beds	u	30%
	9401.50		- Seats of cane, osier, bamboo or similar materials:		
		9401.5010	- - - Hand made	u	30%
		9401.5090	- - - Other	u	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)
			- Other seats, with wooden frames:		
	9401.61	9401.6100	-- Upholstered	u	35%
	9401.69	9401.6900	-- Other	u	35%
			- Other seats with metal frames:		
	9401.71	9401.7100	-- Upholstered	u	35%
	9401.79	9401.7900	-- Other	u	35%
	9401.80	9401.8000	- Other seats	u	35%
	9401.90	9401.9000	- Parts	kg	20%
94.02			Medical surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs; having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		
	9402.10		- Dentists', barbers' or similar chairs and parts thereof:		
		9402.1010	--- Medical, surgical or dental furniture	kg	20%
		9402.1090	--- Other	kg	30%
	9402.90	9402.9000	- Other	kg	20%
94.03			Other furniture and parts thereof.		
	9403.10	9403.1000	- Metal furniture of a kind used in offices	kg	30%
	9403.20	9403.2000	- Other metal furniture	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)
	9403.30	9403.3000	- Wooden furniture of a kind used in offices	u	30%
	9403.40	9403.4000	- Wooden furniture of a kind used in the kitchen	u	30%
	9403.50		- Wooden furniture of a kind used in the bedroom:		
		9403.5010	--- Upholstered	u	35%
		9403.5090	--- Other	u	30%
	9403.60	9403.6000	- Other wooden furniture	u	30%
	9403.70	9403.7000	- Furniture of plastics	kg	30%
	9403.80		- Furniture of other materials, including cane, osier, bamboo or similar materials :		
		9403.8010	--- Hand made	kg	30%
		9403.8090	--- Other	kg	30%
	9403.90	9403.9000	- Parts	kg	30%
94.04			Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
	9404.10	9404.1000	- Mattress supports	kg	30%
			- Mattresses:		
	9404.21	9404.2100	-- Of cellular rubber or plastics, whether or not covered	u	30%
	9404.29	9404.2900	-- Of other materials	u	30%
	9404.30	9404.3000	- Sleeping bags	u	30%
	9404.90	9404.9000	- 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)
94.05			Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		
	9405.10	9405.1000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or through fares	kg	30%
	9405.20	9405.2000	- Electric table, desk, bedside or floor-standing lamps	kg	30%
	9405.30	9405.3000	- Lighting sets of a kind used for Christmas trees	kg	35%
	9405.40	9405.4000	- Other electric lamps and lighting fittings	kg	30%
	9405.50		- Non-electrical lamps and lighting fittings:		
		9405.5010	- - - Lamps for use with kerosene or other oils	kg	10%
		9405.5090	- - - Other	kg	20%
	9405.60	9405.6000	- Illuminated signs, illuminated name-plates and the like	kg	20%
			- Parts:		
	9405.91	9405.9100	- - of glass	kg	20%
	9405.92	9405.9200	- - Of plastics	kg	20%
	9405.99		- - Other:		
		9405.9910	- - - Of metal	kg	10%
		9405.9990	- - - Other	kg	20%
94.06	9406.00	9406.0000	Prefabricated buildings.	kg	30%

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

- I. This Chapter does not cover :
 - (a) Christmas tree candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading No.66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

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- (r) Decoy calls or whistles (headings 92.08);
 - (s) Arms or other articles of Chapter 93 ;
 - (t) Electric garlands of all kinds (heading 94. 05) ; or
 - (u) Racket strings, tents or other camping goods , or gloves, mittens and mitts (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above , parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
95.01	9501.00	9501.0000	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	kg	35%
95.02			Dolls representing only human beings.		
	9502.10		- Dolls, whether or not dressed:		
		9502.1010	- - - Hand made	u	35%
		9502.1090	- - - Other	u	35%
			- Parts and accessories:		
	9502.91	9502.9100	- - Garments and accessories therefor, footwear and headgear	kg	35%
	9502.99	9502.9900	- - Other	kg	35%
95.03			Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.		

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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)
	9503.10	9503.1000	- Electric trains, including tracks, signals and other accessories therefor	kg	35%
	9503.20	9503.2000	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10	kg	35%
	9503.30		- Other construction sets and construction toys:		
		9503.3010	--- Hand made	kg	35%
		9503.3090	--- Other	kg	35%
			- Toys representing animals or non-human creatures:		
	9503.41		-- Stuffed:		
		9503.4110	--- Hand made	u	35%
		9503.4190	--- Other	u	35%
	9503.49		-- Other:		
		9503.4910	--- Hand made	u	35%
		9503.4990	--- Other	u	35%
	9503.50	9503.5000	- Toy musical instruments and apparatus	kg	35%
	9503.60		- Puzzles:		
		9503.6010	--- Hand made	u	35%
		9503.6090	--- Other	u	35%
	9503.70	9503.7000	- Other toys, put up in set or out fits	u	35%
	9503.80	9503.8000	- Other toys and models, incorporating a motor	u	35%
	9503.90	9503.9000	- Other	u	35%

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Chapter 95

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
95.04			Articles for funfair, table or parlour games, including pintables, billiards, special tablets for casino games and automatic bowling alley equipment.		
	9504.10	9504.1000	- Video games of a kind used with a television receiver	kg	35%
	9504.20	9504.2000	- Articles and accessories for billiards	kg	35%
	9504.30	9504.3000	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	u	35%
	9504.40	9504.4000	- Playing cards	u(jeu/pack)	35%
	9504.90	9504.9000	- Other	u	20%
95.05			Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
	9505.10		- Articles for Christmas festivities:		
		9505.1010	- - - Hand made	kg	35%
		9505.1090	- - - Other	kg	35%
	9505.90	9505.9000	- Other	kg	35%
95.06			Articles and equipment for general Physical exercise, gymnastics, athletics, other sports(including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.		
			- Snow-skis and other snow-ski equipment:		
	9506.11	9506.1100	- - Skis	2u	20%
	9506.12	9506.1200	- - Ski-fastenings (ski-bindings)	kg	20%
	9506.19	9506.1900	- - Other	kg	20%
			- Water-skis, surf-boards, sailboards and other water-sport equipment:		
	9506.21	9506.2100	- - Sailboards	u	20%
	9506.29	9506.2900	- - Other	u	20%

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Chapter 95

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
			- Golf clubs and other golf equipment:		
	9506.31	9506.3100	-- Clubs, complete	u	20%
	9506.32	9506.3200	-- Balls	u	20%
	9506.39	9506.3900	-- Other	kg	20%
	9506.40	9506.4000	- Articles and equipment for table - tennis	kg	20%
			- Tennis, badminton or similar rackets, whether or not strung:		
	9506.51	9506.5100	-- Lawn-tennis rackets, whether or not strung	u	20%
	9506.59	9506.5900	-- Other	u	20%
			- Balls, other than golf balls and table-tennis balls:		
	9506.61	9506.6100	-- Lawn-tennis balls	u	20%
	9506.62	9506.6200	-- Inflatable	u	20%
	9506.69	9506.6900	-- Other	u	20%
	9506.70	9506.7000	- Ice skates and roller skates, including skating boots with skates attached	2u	20%
			- Other:		
	9506.91	9506.9100	-- Articles and equipment for general physical exercise, gymnastics of athletics	kg	20%
	9506.99	9506.9900	-- Other	u	20%

Section XX
Chapter 95

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
95.07			Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "92.08 or 97.05) and similar hunting or shooting requisites.		
	9507.10	9507.1000	- Fishing rods	u	35%
	9507.20	9507.2000	- Fish-hooks, whether or not snelled	kg	35%
	9507.30	9507.3000	- Fishing reels	u	35%
	9507.90	9507.9000	- Other	u	35%
95.08			Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, and traveling menageries; traveling theatres.		
	9508.10	9508.1000	- Traveling circuses and traveling menageries	kg	35%
	9508.90	9508.9000	- Other	kg	35%

Chapter 96

Miscellaneous manufactured articles

Notes.

1. This Chapter does not cover :
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking- sticks) ;
 - (c) Imitation jewellery (heading 71.17) ;
 - (d) Parts of general use , as defined in Note 2 to Section XV, of base metal (Section XV) , or similar goods of plastics (Chapter 39) ;
 - (i) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials ; heading 96. 01 or 96. 02 applies, however , to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example , spectacle frames (heading 90. 03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof) ;
 - (k) Articles of Chapter 94 (for example , furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports-requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds , pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum , agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

Section XX
Chapter 96

3. In heading 96.03 the expression " prepared knots and tufts for broom or brush making " applies only to unmounted knots and tufts of animal hair , vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes , or which require only such further minor processes as trimming to shape at the top , to render them ready for such incorporation .
4. Articles of this Chapter , other than those of headings 96.01 to 96.06 or 96.15 , remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi - precious stones (natural , synthetic or reconstructed). However, headings 96. 01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi -precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
96.01			Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		
	9601.10	9601.1000	- Worked ivory and articles of ivory	kg	35%
	9601.90	9601.9000	- Other	kg	35%
96.02	9602.00		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins, or of modeling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		
		9602.0010	- - - Hand made	kg	5%
		9602.0090	- - - Other	kg	5%
96.03			Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, moss and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		

Section XX
Chapter 96

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	9603.10		- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:		
		9603.1010	--- With handles	u	30%
		9603.1090	--- Other	u	10%
			- Tooth brushes, shaving brushes, hair brushes nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
	9603.21	9603.2100	-- Tooth brushes, including dental -plate brushes	u	20%
	9603.29	9603.2900	-- Other	u	30%
	9603.30	9603.3000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	20%
	9603.40	9603.4000	-Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	20%
	9603.50	9603.5000	- Other brushes constituting parts of machines, appliances or vehicles	u	20%
	9603.90	9603.9000	- Other	u	30%
96.04	9604.00	9604.0000	Hand sieves and hand riddles.	u	30%
96.05	9605.00	9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	u	30%
96.06			Buttons, press-fasteners, snap - fasteners and press-studs, button moulds and other parts of these articles; button blanks.		
	9606.10	9606.1000	- Press-fasteners, snap-fasteners and press- studs and parts therefor	kg	20%
			- Buttons:		
	9606.21	9606.2100	-- Of plastics, not covered with textile material	kg	20%
	9606.22	9606.2200	-- Of base metal, not covered with textile material	kg	20%

Section XX
Chapter 96

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	9606.29	9606.2900	-- Other	kg	20%
	9606.30	9606.3000	- Button moulds and other parts of buttons; button blank	kg	20%
96.07			Slide fasteners and parts thereof.		
			- Slide fasteners:		
	9607.11	9607.1100	-- Fitted with chain scoops of base metal	kg	30%
	9607.19	9607.1900	-- Other	kg	30%
	9607.20	9607.2000	- Parts	kg	30%
96.08			Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		
	9608.10	9608.1000	- Ball point pens	u	30%
	9608.20	9608.2000	- Felt tipped and other porous-tipped pens and markers	u	30%
			- Fountain pens, stylograph pens and other pens:		
	9608.31	9608.3100	-- Indian ink drawing pens	u	30%
	9608.39	9608.3900	-- Other	u	30%
	9608.40	9608.4000	- Propelling or sliding pencils	u	30%
	9608.50	9608.5000	- Sets of articles from two or more of the foregoing subheadings	u	30%
	9608.60	9608.6000	- Refills for ball point pens, comprising the ball point and ink-reservoir	u	30%
			- Other:		
	9608.91	9608.9100	-- Pen nibs and nib points	u	30%

Section XX
Chapter 96

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	9608.99	9608.9900	-- Other	kg	30%
96.09			Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		
	9609.10	9609.1000	- Pencils and crayons, with leads encased in rigid sheath	kg	30%
	9609.20	9609.2000	- Pencil leads, black or coloured	kg	30%
	9609.90	9609.9000	- Other	kg	30%
96.10	9610.00	9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	kg	30%
96.11	9611.00	9611.0000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	kg	20%
96.12			Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		
	9612.10	9612.1000	- Ribbons	u	20%
	9612.20	9612.2000	- Ink-pads	u	30%
96.13			Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		
	9613.10	9613.1000	- Pocket lighters, gas fuelled, non-refillable	u	35%

Section XX
Chapter 96

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
	9613.20	9613.2000	- Pocket lighters, gas fuelled, refillable	u	35%
	9613.80	9613.8000	- Other lighters	u	35%
	9613.90	9613.9000	- Parts	kg	35%
96.14			Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		
	9614.20	9614.2000	- Pipes and pipe bowls	u	35%
	9614.90	9614.9000	- Other	kg	35%
96.15			Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.		
			- Combs, hair-slides and the like:		
	9615.11	9615.1100	-- Of hard rubber or plastics	kg	30%
	9615.19	9615.1900	-- Other	kg	30%
	9615.90	9615.9000	- Other	kg	30%
96.16			Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		
	9616.10	9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefore	kg	30%
	9616.20	9616.2000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	30%
96.17	9617.00	9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	kg	30%
96.18	9618.00	9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	30%

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in headings 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Tariff.

(b) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Section XXI
Chapter 97

Heading No	H.S Code	Tariff Item No.	Description	Standard Unit of Quantity	Duty Rate
(1)	(2)	(3)	(4)	(5)	(6)
97.01			Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.		
	9701.10	9701.1000	- Paintings, drawings and pastels	u	10%
	9701.90	9701.9000	- Other	kg	10%
97.02	9702.00		Original engravings, prints and lithographs.		
		9702.0010	- - - Imported by ceramic industries	u	10%
		9702.0090	- - - Other	u	10%
97.03	9703.00	9703.0000	Original sculptures and statuary, in any material.	u	10%
97.04	9704.00	9704.0000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	kg	10%
97.05	9705.00	9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	kg	10%
97.06	9706.00	9706.0000	Antiques of an age exceeding one hundred years.	kg	10%

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(ከገጽ 628 - 663)

Second Schedule Tariff

(A) and (B)

(Pages 628 - 663)

SECOND SCHEDULE (A)

Conditional exemptions at nil or reduced rates./Classified/

Tariff Item No.	Description	Duty rate
1108.1100	1 Starches, in bulk imported for use in the production of textile yarn or fabrics	5%
	2 Imported for use by paper and paper board manufacturing industries for further processing	10%
1108.1200	1 Starches, in bulk imported for use in the production of textile yarn or fabrics	5%
	2 Imported for use by paper and paper board manufacturing industries for further processing	10%
1108.1300	1 Starches, in bulk imported for use in the production of textile yarn or fabrics	5%
	2 Imported for use by paper and paper board manufacturing industries for further processing	10%
1108.1400	1 Starches, in bulk imported for use in the production of textile yarn or fabrics	5%
	2 Imported for use by paper and paper board manufacturing industries for further processing	10%
1108.1900	1 Starches, in bulk imported for use in the production of textile yarn or fabrics	5%
	2 Imported for use by paper and paper board manufacturing industries for further processing	10%
1301.1000	Imported for use by pharmaceutical manufacturing Industries	Free
1302.1100	Opium, imported by Hospitals	30%
1507.9090	Imported by pesticide factory	Free
1515.1100	Imported by (Alkyd Resin) Industries for further processing locally	10%
1515.3000	1 Imported by tyre industries	5%
	2 Imported for use by pharmaceutical manufacturing Industries.	Free
1518.0000	Imported by pesticide factory	Free
2501.0010	Imported for use by pharmaceutical manufacturing industries	Free
2503.9000	Imported for use by pharmaceutical manufacturing industries	Free
2510.2000	for use as fertilizer	Free
2525.3000	Imported by tyre industries	5%
2621.0000	for use as fertilizer	Free
2706.0000	Imported by local refinery with special permit	Free
2707.5000	Imported by pesticide factory	Free

Tariff Item No.	Description	Duty rate
2708.1000	Imported by local refinery with special permit	Free
2708.2000	Imported by local refinery with special permit	Free
2709.0000	Imported by local refinery for further refining	Free
2710.1900	Imported by local refinery for further refining	Free
2711.1400	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
2712.1000	Imported for use by pharmaceutical manufacturing industries	Free
2712.2000	1 Imported by tyre industries	5%
	2 Imported for use by pharmaceutical manufacturing industries	Free
2713.2000	Imported by local refinery with special permit	Free
2713.9000	Imported by local refinery with special permit	Free
2714.1000	Imported by local refinery with special permit	Free
2714.9000	Imported by local refinery with special permit	Free
2805.2100	Imported by Granule factories to produce granules	Free
2811.2200	Imported by tyre industries	5%
2817.0000	Imported for use by pharmaceutical manufacturing industries	Free
2818.3000	Imported for use by pharmaceutical manufacturing industries	Free
2823.0000	Imported for use by pharmaceutical manufacturing industries	Free
2827.1000	Imported for use by pharmaceutical manufacturing industries	Free
2827.2000	Imported for use by pharmaceutical manufacturing industries	Free
2830.1000	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
2830.9000	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
2832.3000	Imported for use by pharmaceutical manufacturing industries	Free
2833.2100	Imported for use by pharmaceutical manufacturing industries	Free
2833.2900	Imported for agricultural flower production purposes	Free

Tariff Item No.	Description	Duty rate
2834.2100	1 Potassium Nitrate/Saltpetre/ imported for industrial purposes only	5%
	2 Imported for agricultural flower production purposes	Free
2834.2900	Imported for agricultural flower production purposes	Free
2835.3900	Imported for use by pharmaceutical manufacturing industries	Free
2836.3000	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
2836.5000	Imported for use by pharmaceutical manufacturing industries	Free
2841.6100	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
2842.1000	Imported by pesticide factory	Free
2845.9000	Imported for use by pharmaceutical manufacturing industries	Free
2901.1090	Imported by tyre industries	5%
2902.1100	Imported by pesticide factory	Free
2902.3000	Imported by tyre industries	5%
2902.4100	Imported by pesticide factory	Free
2902.4200	Imported by pesticide factory	Free
2902.4300	Imported by pesticide factory	Free
2902.4400	1 Imported by pesticide factory	Free
	2 Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
2903.1300	Imported for use by pharmaceutical manufacturing industries	Free
2903.4990	Imported for use by pharmaceutical manufacturing industries	Free
2905.1200	Imported by tyre industries	5%
2905.4500	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
2906.1100	Imported for use by pharmaceutical manufacturing industries	Free
2912.4100	Imported for use by pharmaceutical manufacturing industries	Free

Tariff Item No.	Description	Duty rate
2914.2200	Imported by pesticide factory	Free
2914.4000	Imported for use by pharmaceutical manufacturing industries	Free
2915.7000	Imported by Granule factories to produce granuals	Free
2916.1500	Imported for use by pharmaceutical manufacturing industries	Free
2916.3100	Imported for use by pharmaceutical manufacturing industries	Free
2916.3200	Imported for use by pharmaceutical manufacturing industries	Free
2917.1900	Imported by pesticide factory	Free
2917.3200	Imported by Granule factories to produce granuals	Free
2918.1400	Imported for use by pharmaceutical manufacturing industries	Free
2918.2100	Imported for use by pharmaceutical manufacturing industries	Free
2918.2200	Imported for use by pharmaceutical manufacturing industries	Free
2918.2300	Imported for use by pharmaceutical manufacturing industries	Free
2918.2900	Imported for use by pharmaceutical manufacturing industries	Free
2918.3000	Imported for use by pharmaceutical manufacturing industries	Free
2918.9000	Imported for use by pharmaceutical manufacturing industries	Free
2921.4400	Imported for use by pharmaceutical manufacturing industries	Free
2921.5100	Imported by tyre industries	5%
2922.4900	Imported for agricultural flower production purposes	Free
2923.1000	Imported for use by pharmaceutical manufacturing industries	Free
2923.2000	Imported for use by pharmaceutical manufacturing industries	Free
2923.9000	Imported for use by pharmaceutical manufacturing industries	Free

Tariff Item No.	Description	Duty rate
2925.1100	Imported for use by pharmaceutical manufacturing industries	Free
2930.9090	Imported by tyre industries	5%
2933.1900	Imported for use by pharmaceutical manufacturing industries	Free
2933.2900	Imported for use by pharmaceutical manufacturing industries	Free
2933.4000	Imported for use by pharmaceutical manufacturing industries	Free
2933.5100	Imported for use by pharmaceutical manufacturing industries	Free
2933.5900	Imported for use by pharmaceutical manufacturing industries	Free
2933.6900	Imported by tyre industries	5%
2933.9100	Imported for use by pharmaceutical manufacturing industries	Free
2933.9900	Imported for use by pharmaceutical manufacturing industries	Free
2934.2000	1 Imported by tyre industries	5%
	2 Imported for use by pharmaceutical manufacturing industries	Free
2936.1000	Imported for use by pharmaceutical manufacturing industries	Free
2936.2200	Imported for use by pharmaceutical manufacturing industries	Free
2936.2400	Imported for use by pharmaceutical manufacturing industries	Free
2936.2500	Imported for use by pharmaceutical manufacturing industries	Free
2936.2600	Imported for use by pharmaceutical manufacturing industries	Free
2936.2700	Imported for use by pharmaceutical manufacturing industries	Free
2936.2800	Imported for use by pharmaceutical manufacturing industries	Free
2936.2900	Imported for use by pharmaceutical manufacturing industries	Free

Tariff Item No.	Description	Duty rate
2936.9000	Imported for use by pharmaceutical manufacturing industries	Free
2937.1100	Imported for use by pharmaceutical manufacturing industries	Free
2937.1200	Imported for use by pharmaceutical manufacturing industries	Free
2937.1900	Imported for use by pharmaceutical manufacturing industries	Free
2937.2100	Imported for use by pharmaceutical manufacturing industries	Free
2937.2200	Imported for use by pharmaceutical manufacturing industries	Free
2937.2300	Imported for use by pharmaceutical manufacturing industries	Free
2937.2900	Imported for use by pharmaceutical manufacturing industries	Free
2937.3100	Imported for use by pharmaceutical manufacturing industries	Free
2937.3900	Imported for use by pharmaceutical manufacturing industries	Free
2937.4000	Imported for use by pharmaceutical manufacturing industries	Free
2937.5000	Imported for use by pharmaceutical manufacturing industries	Free
2937.9000	Imported for use by pharmaceutical manufacturing industries	Free
2938.1000	Imported for use by pharmaceutical manufacturing industries	Free
2938.9000	Imported for use by pharmaceutical manufacturing industries	Free
2939.1100	Imported for use by pharmaceutical manufacturing industries	Free
2939.1900	Imported for use by pharmaceutical manufacturing industries	Free
2939.4300	Imported for use by pharmaceutical manufacturing industries	Free
2939.5100	Imported for use by pharmaceutical manufacturing industries	Free

Tariff Item No.	Description	Duty rate
2939.5900	Imported for use by pharmaceutical manufacturing industries	Free
2939.9100	Imported for use by pharmaceutical manufacturing industries	Free
2939.9900	Imported for use by pharmaceutical manufacturing industries	Free
2940.0000	Imported for use by pharmaceutical manufacturing industries	Free
2941.1000	Imported for use by pharmaceutical manufacturing industries	Free
2941.2000	Imported for use by pharmaceutical manufacturing industries	Free
2941.3000	Imported for use by pharmaceutical manufacturing industries	Free
2941.4000	Imported for use by pharmaceutical manufacturing industries	Free
2941.5000	Imported for use by pharmaceutical manufacturing industries	Free
2941.9000	Imported for use by pharmaceutical manufacturing industries	Free
2942.0000	1 Imported for use by pharmaceutical manufacturing industries	Free
	2 Imported for agricultural flower production purposes	Free
3003.1000	Imported for use by pharmaceutical manufacturing industries	Free
3003.2000	Imported for use by pharmaceutical manufacturing industries	Free
3003.3100	Imported for use by pharmaceutical manufacturing industries	Free
3003.3900	Imported for use by pharmaceutical manufacturing industries	Free
3003.4000	Imported for use by pharmaceutical manufacturing industries	Free
3003.9090	Imported for use by pharmaceutical manufacturing industries	Free
3212.9090	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free

Tariff Item No.	Description	Duty rate
3214.9000	1 Imported for use by metal or tool factories	10%
	2 Imported for use by lamps and fluorescent factories to produce lamps	10%
3215.1100	Imported for use by pharmaceutical and/or medical equipment manufacturing industries.	Free
3215.1900	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
3301.1200	Imported for use by pharmaceutical manufacturing industries	Free
3301.9010	Imported for use by pharmaceutical manufacturing industries	Free
3402.1300	Imported by pesticide factory	Free
3404.9000	Imported for use by shoe polish factories to produce shoe polish	20%
3405.1000	Imported for use by shoe polish factories to produce shoe polish	20%
3501.1000	Imported for use by pharmaceutical manufacturing industries	Free
3501.9000	Imported for use by pharmaceutical manufacturing industries	Free
3503.0000	1 Imported for the manufacturing of matches	5%
	2 Imported for use by pharmaceutical manufacturing industries	Free
3505.1000	Imported in bulk for textile industry	5%
3706.1000	of a scientific or educational nature for exhibition solely to or by scientific or technical societies or in educational institutions	5%
3706.9000	of a scientific or educational nature for exhibition solely to or by scientific or technical societies or in educational institutions	5%
3804.0000	Imported by pesticide factory	Free
3808.1000	for agricultural use, excluding herbicides	Free
3808.2000	for agricultural use, excluding herbicides	Free
3808.3000	for agricultural use, excluding herbicides	Free
3808.4000	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
3808.9000	for agricultural use, excluding herbicides	Free
3814.0000	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free

Tariff Item No.	Description	Duty rate
3823.1100	1 Imported for use by metal or tool factories	5%
	2 Imported by tyre industries	5%
3823.1200	Imported for use by metal or tool factories	5%
3823.1300	Imported for use by metal or tool factories	5%
3823.1900	Imported for use by metal or tool factories	5%
3823.7000	Imported for use by metal or tool factories	5%
3824.1000	Imported for use by metal or tool factories	5%
3824.2000	Imported for use by metal or tool factories	5%
3824.3000	Imported for use by metal or tool factories	5%
3824.4000	Imported for use by metal or tool factories	5%
3824.5000	Imported for use by metal or tool factories	5%
3824.6000	Imported for use by metal or tool factories	5%
3824.7190	Imported for use by metal or tool factories	5%
3824.7900	Imported for use by metal or tool factories	5%
3824.9090	Imported for use by metal or tool factories	5%
3901.1000	Imported by Granule factories to produce granules	Free
3901.2000	1 Imported by Granule factories to produce granules	Free
	2 Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
3901.3000	Imported by Granule factories to produce granules	Free
3901.9000	Imported by Granule factories to produce granules	Free
3902.1000	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
3904.1000	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
3920.6900	Imported by pesticide factory	Free
3921.1100	Imported for use by plastic factories	5%
3921.1200	Imported for use by plastic factories	5%
3921.1300	Imported for use by plastic factories	5%
3921.1400	Imported for use by plastic factories	5%
3921.1900	1 Imported for use by metal or tool factories	10%
	2 Imported for use by plastic factories	5%

Tariff Item No.	Description	Duty rate
3921.9000	Imported for use by plastic factories	5%
3923.2900	1 Imported by food industries labeled or printed in their industries name for the purpose of packing their products	10%
	2 Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
3923.3000	Imported by pesticide factory	Free
3923.5000	Imported by tyre industries	5%
3925.1000	Imported for use by pharmaceutical manufacturing industries	Free
3925.2000	Imported for use by pharmaceutical manufacturing industries	Free
3925.3000	Imported for use by pharmaceutical manufacturing industries	Free
3925.9000	Imported for use by pharmaceutical manufacturing industries	Free
3926.3000	Imported for use by metal or tool factories	10%
3926.9090	Transmission, conveyor or elevator or belting suitable for use solely with industrial or agricultural machines	5%
4006.9000	Imported for use by metal or tool factories	5%
4007.0000	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
4014.9000	Imported for use by pharmaceutical manufacturing industries	Free
4016.9300	1 Imported for use by metal or tool factories	10%
	2 Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
4016.9900	Imported for use by metal or tool factories	10%
4421.9030	For use as an accessories for industrial machinaries	5%
4802.5400	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%
4802.5500	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%
4802.5600	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%
4802.5700	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%

Tariff Item No.	Description	Duty rate
4802.5800	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%
4802.6100	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%
4802.6200	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%
4802.6900	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%
4804.1100	Imported for use by paper and paperboard manufacturing industries for further processing	5%
4804.1900	Imported for use by paper and paperboard manufacturing industries for further processing	5%
4804.5200	Imported for use by paper and paperboard manufacturing industries for further processing	5%
4807.0000	Imported for use by pharmaceutical manufacturing industries	Free
4810.9120	Double faced paperboard, imported exclusively for the manufacture of matches	5%
4810.9190	Double faced paperboard, imported exclusively for the manufacture of matches	5%
4810.9920	Double faced paperboard, imported exclusively for the manufacture of matches	5%
4810.9990	Double faced paperboard, imported exclusively for the manufacture of matches	5%
4811.2100	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%
4811.2900	Imported exclusively for the printing of postage and revenue stamps and tax bandlets	5%
4811.9010	Double faced paperboard, imported exclusively for the manufacture of matches	5%
4811.9090	Double faced paperboard, imported exclusively for the manufacture of matches	5%
4819.2000	Imported by match industries for further processing locally	10%
5205.2100	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
5401.1000	Imported by an industry for further processing locally and when Note 5 of section XI is fulfilled	5%
5401.2000	Imported by an industry for further processing locally and when Note 5 of section XI is fulfilled	5%

Tariff Item No.	Description	Duty rate
5402.1000	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.2000	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.3100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.3200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.3300	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.3900	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.4100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.4200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.4300	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.4900	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.5100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.5200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.5900	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.6100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5402.6200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%

Tariff Item No.	Description	Duty rate
5402.6900	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5403.1000	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5403.2000	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5403.3100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5403.3200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5403.3300	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5403.3900	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5403.4100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5403.4200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5403.4900	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5404.1000	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5404.9000	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5508.1000	Imported by an industry for further processing locally and when Note 5 of section XI is fulfilled	5%
5508.2000	Imported by an industry for further processing locally and when Note 5 of section XI is fulfilled	5%
5509.1100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%

Tariff Item No.	Description	Duty rate
5509.1200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.2100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.2200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.3100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.3200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.4100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.4200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.5100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.5200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.5300	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.5900	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.6100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.6200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.6900	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.9100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%

Tariff Item No.	Description	Duty rate
5509.9200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5509.9900	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5510.1100	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5510.1200	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5510.2000	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5510.3000	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5510.9000	Imported by an industry for further processing locally and when Note 4(B) of section XI is fulfilled	5%
5601.2110	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
5607.4100	Imported by PP bags industries for the purpose of stitching the PP bags	20%
5909.0000	Specially prepared for fire - fighting equipment	Free
6305.1000	Intended for the packing of local products for export	10%
6305.2000	Intended for the packing of local products for export	10%
6305.3200	Intended for the packing of local products for export	10%
6305.3300	Intended for the packing of local products for export	10%
6305.3900	Intended for the packing of local products for export	10%
6305.9000	Intended for the packing of local products for export	10%
6813.1000	Clearly identifiable Tractor parts	5%
7004.9000	Imported for use by metal or tool factories	10%

Tariff Item No.	Description	Duty rate
7005.1000	Imported for use by metal or tool factories	10%
7005.2100	Imported for use by metal or tool factories	10%
7005.2900	Imported for use by metal or tool factories	10%
7005.3000	Imported for use by metal or tool factories	10%
7006.0000	Illuminated window panes imported by or for presentation to any religious body	5%
7007.1190	Imported for use by metal or tool factories	10%
7007.2190	Imported for use by metal or tool factories	10%
7007.2900	Imported for use by metal or tool factories	10%
7010.1000	Imported for use by pharmaceutical manufacturing industries	Free
7010.2000	Imported for use by pharmaceutical manufacturing industries	Free
7010.9000	Imported for use by pharmaceutical manufacturing industries	Free
7011.1000	Imported for use by lamps and fluorescent factories to produce lamps	10%
7011.9000	Imported for use by pharmaceutical manufacturing industries	Free
7106.9100	Bullion imported by National Bank of Ethiopia	Free
7108.1200	Bullion imported by National Bank of Ethiopia	Free
7202.1100	(Billet) Imported for use by metal or tool factories	Free
7202.1900	(Billet) Imported for use by metal factories	Free
7202.2100	(Billet) Imported for use by metal factories	Free
7202.2900	(Billet) Imported for use by metal factories	Free
7202.3000	(Billet) Imported for use by metal factories	Free
7202.4100	(Billet) Imported for use by metal factories	Free
7202.4900	(Billet) Imported for use by metal factories	Free
7202.5000	(Billet) Imported for use by metal factories	Free
7202.6000	(Billet) Imported for use by metal factories	Free
7202.7000	(Billet) Imported for use by metal factories	Free
7202.8000	(Billet) Imported for use by metal factories	Free

Tariff Item No.	Description	Duty rate
7202.9100	(Billet) Imported for use by metal factories	Free
7202.9200	(Billet) Imported for use by metal factories	Free
7202.9300	(Billet) Imported for use by metal factories	Free
7202.9900	(Billet) Imported for use by metal factories	Free
7207.1100	(Billet) Imported for use by metal factories	Free
7207.1200	(Billet) Imported for use by metal factories	Free
7207.1900	(Billet) Imported for use by metal factories	Free
7207.2000	(Billet) Imported for use by metal factories	Free
7213.1000	1 (Billet) Imported for use by metal factories	Free
	2 Imported for further processing	5%
7213.2000	Imported for further processing	5%
7213.9100	Imported for further processing	5%
7213.9900	Imported for further processing	5%
7214.1000	Imported for further processing	5%
7214.2000	Imported for further processing	5%
7214.3000	Imported for further processing	5%
7214.9100	Imported for further processing	5%
7214.9900	Imported for further processing	5%
7215.1000	Imported for further processing	5%
7215.5000	Imported for further processing	5%
7215.9000	Imported for further processing	5%
7224.9000	(Billet) Imported for use by metal factories	Free
7309.0000	Imported for use in industry, agriculture and for a public water supply system or by public services in connection with the destruction of refuse.	5%
7310.1000	Imported by pesticide factory	Free
7310.2100	Imported by pesticide factory	Free
7310.2900	Imported by pesticide factory	Free
7318.1100	Imported for use by metal or tool factories	10%
7318.1200	Imported for use by metal or tool factories	10%
7318.1300	Imported for use by metal or tool factories	10%

Tariff Item No.	Description	Duty rate
7318.1400	Imported for use by metal or tool factories	10%
7318.1500	Imported for use by metal or tool factories	10%
7318.1600	Imported for use by metal or tool factories	10%
7318.1900	Imported for use by metal or tool factories	10%
7318.2100	Imported for use by metal or tool factories	10%
7318.2200	Imported for use by metal or tool factories	10%
7318.2300	Imported for use by metal or tool factories	10%
7318.2400	Imported for use by metal or tool factories	10%
7318.2900	Imported for use by metal or tool factories	10%
7320.1000	Imported for use by metal or tool factories	10%
7321.9000	Imported for the manufacture of Kerosiene stoves	5%
7408.1100	Imported for further processing	5%
7408.1900	Imported for further processing	5%
7408.2100	Imported for further processing	5%
7408.2200	Imported for further processing	5%
7408.2900	Imported for further processing	5%
7415.2100	Imported by tyre industries	5%
7604.1000	Imported for further processing by manufacture of Aluminum products	5%
7604.2100	Imported for further processing by manufacture of Aluminum products	5%
7604.2900	Imported for further processing by manufacture of Aluminum products	5%
7605.1100	Imported for further processing by manufacture of Aluminum products	5%
7605.1900	Imported for further processing by manufacture of Aluminum products	5%
7605.2100	Imported for further processing by manufacture of Aluminum products	5%
7605.2900	Imported for further processing by manufacture of Aluminum products	5%
7606.1100	Imported for further processing by manufacture of Aluminum products	5%
7606.1200	Imported for further processing by manufacture of Aluminum products	5%

Tariff Item No.	Description	Duty rate
7606.9100	Imported for further processing by manufacture of Aluminum products	5%
7606.9200	Imported for further processing by manufacture of Aluminum products	5%
7608.2000	Imported for use by pharmaceutical manufacturing industries	Free
7612.1000	Imported for use by pharmaceutical manufacturing industries	Free
7612.9000	Imported for use by pharmaceutical manufacturing industries	Free
7615.1900	Imported for use by metal or tool factories	10%
7616.1000	1 Imported for use by metal or tool factories	10%
	2 Imported for use by pharmaceutical manufacturing industries	Free
8202.1000	Imported for use by metal or tool factories	10%
8202.2000	Imported for use by metal or tool factories	10%
8202.3100	Imported for use by metal or tool factories	10%
8202.3900	Imported for use by metal or tool factories	10%
8202.9100	Imported for use by metal or tool factories	10%
8203.1000	Imported for use by metal or tool factories	10%
8203.2000	Imported for use by metal or tool factories	10%
8203.3000	Imported for use by metal or tool factories	10%
8203.4000	Imported for use by metal or tool factories	10%
8204.1100	Imported for use by metal or tool factories	10%
8204.1200	Imported for use by metal or tool factories	10%
8204.2000	Imported for use by metal or tool factories	10%
8205.1000	Imported for use by metal or tool factories	10%
8205.2000	Imported for use by metal or tool factories	10%
8205.3000	Imported for use by metal or tool factories	10%
8205.4000	Imported for use by metal or tool factories	10%
8205.7000	Imported for use by metal or tool factories	10%
8205.8000	Imported for use by metal or tool factories	10%
8207.1300	Imported for use by metal or tool factories	10%

Tariff Item No.	Description	Duty rate
8207.1900	Imported for use by metal or tool factories	10%
8207.2000	Imported for use by metal or tool factories	10%
8207.3000	Imported for use by metal or tool factories	10%
8207.4000	Imported for use by metal or tool factories	10%
8207.5000	Imported for use by metal or tool factories	10%
8207.6000	Imported for use by metal or tool factories	10%
8207.7000	Imported for use by metal or tool factories	10%
8207.8000	Imported for use by metal or tool factories	10%
8207.9000	Imported for use by metal or tool factories	10%
8211.9500	Imported for use by metal or tool factories	20%
8301.2000	Imported for use by metal or tool factories	10%
8301.4000	Imported for use by metal or tool factories	10%
8302.1000	Imported for use by metal or tool factories	10%
8302.2000	Imported for use by metal or tool factories	10%
8302.4900	Imported for use by metal or tool factories	10%
8306.1000	Imported by religious institutions	5%
8308.1000	Imported for use by metal or tool factories	10%
8308.2000	Imported for use by metal or tool factories	10%
8308.9090	1 Imported for use by metal or tool factories	10%
	2 Imported for use for manufacturing of umberella and Dry cell(battries)	10%
8309.9000	Imported for use by pharmaceutical manufacturing industries	Free
8407.2100	For commercial service and harbour utility vesseles or boats	Free
8407.2900	For commercial service and harbour utility vesseles or boats	Free
8408.1000	For commercial service and harbour utility vesseles or boats	Free
8408.2000	Clearly identifiable Tractor parts	5%
8413.5000	Imported for use by metal or tool factories	10%
8413.6000	Imported for use by metal or tool factories	10%
8413.8100	Imported for the manufacture of Kerosiene stoves	5%

Tariff Item No.	Description	Duty rate
8419.1100	For Laboratory or industrial use, and parts thereof	5%
8419.1900	For Laboratory or industrial use, and parts thereof	5%
8419.3900	For Laboratory or industrial use, and parts thereof	5%
8419.6000	For Laboratory or industrial use, and parts thereof	5%
8419.8900	For Laboratory or industrial use, and parts thereof	5%
8419.9090	For Laboratory or industrial use, and parts thereof	5%
8420.1000	Imported by industries	5%
8420.9900	Imported by industries	5%
8424.2000	For the prevention or destruction of pests or for industrial use, and parts thereof	5%
8424.8900	For the prevention or destruction of pests or for industrial use, and parts thereof	5%
8424.9090	For the prevention or destruction of pests or for industrial use, and parts thereof	5%
8426.1100	Specialized for use in industry or agriculture, and parts thereof	5%
8426.1200	Specialized for use in industry or agriculture, and parts thereof	5%
8426.1900	Specialized for use in industry or agriculture, and parts thereof	5%
8431.1000	Specialized for use in industry or agriculture, and parts thereof	5%
8431.3910	Imported for use by metal or tool factories	5%
8472.9000	Imported for use by metal or tool factories	5%
8479.8910	Imported for use by metal or tool factories	5%
8481.1000	Valves and parts thereof imported for use in the tyre industry	5%
8481.2000	Valves and parts thereof imported for use in the tyre industry	5%
8481.3000	1 Valves and parts thereof imported for use in the tyre industry	5%
	2 Imported for use by metal or tool factories	5%
	3 Imported for the manufacture of Kerosiene stoves	5%

Tariff Item No.	Description	Duty rate
8481.4000	Valves and parts thereof imported for use in the tyre industry	5%
8481.8000	Valves and parts thereof imported for use in the tyre industry	5%
8481.9000	Valves and parts thereof imported for use in the tyre industry	5%
8482.1000	Clearly identifiable Tractor parts	5%
8482.9900	Clearly identifiable Tractor parts	5%
8483.2000	Clearly identifiable Tractor parts	5%
8483.3000	Clearly identifiable Tractor parts	5%
8483.4000	Clearly identifiable Tractor parts	5%
8483.5000	Clearly identifiable Tractor parts	5%
8483.6000	Clearly identifiable Tractor parts	5%
8483.9000	Clearly identifiable Tractor parts	5%
8502.3100	Imported for the use of solar power by Authorized Agency or licensed Investor	Free
8505.2000	Clearly identifiable Tractor parts	5%
8506.9000	Imported for use for manufacturing of umberella and dry cell (batteries)	10%
8507.1000	Clearly identifiable Tractor parts	5%
8511.1000	Clearly identifiable Tractor parts	5%
8511.2000	Clearly identifiable Tractor parts	5%
8511.3000	Clearly identifiable Tractor parts	5%
8511.4000	Clearly identifiable Tractor parts	5%
8511.5000	Clearly identifiable Tractor parts	5%
8511.8000	Clearly identifiable Tractor parts	5%
8512.2000	Imported for use by metal or tool factories	5%
8518.3000	Imported by Ethiopian Telecommunication Corporation or by the Ministry of Information for public use, or for Aviation and parts thereof	5%
8519.1000	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8519.2100	Imported to be assembled and programmed by a local electronics assembly plant locally	10%

Tariff Item No.	Description	Duty rate
8519.2900	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8519.3100	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8519.3900	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8519.4000	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8519.9200	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8519.9300	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8519.9900	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8520.1000	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8520.2000	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8520.3200	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8520.3300	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8520.3900	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8520.9000	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
8521.1000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8521.9000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8523.2000	Computer floppy Diskettes	5%
8523.3000	Computer floppy Diskettes	5%
8523.9000	Computer floppy Diskettes	5%
8524.3100	Computer program (Software) recorded compact disks and floppy diskettes	5%
8524.3200	Computer program (Software) recorded compact disks and floppy diskettes	5%
8524.3900	Computer program (Software) recorded compact disks and floppy diskettes	5%

Tariff Item No.	Description	Duty rate
8524.6000	Computer program (Software) recorded compact disks and floppy diskettes	5%
8524.9100	Computer program (Software) recorded compact disks and floppy diskettes	5%
8524.9900	Computer program (Software) recorded compact disks and floppy diskettes	5%
8525.1000	Imported by Ethiopian Telecommunication Corporation or by the Ministry of Information for public use, or for Aviation and parts thereof	5%
8525.2090	Imported by Ethiopian Telecommunication Corporation or by the Ministry of Information for public use, or for Aviation and parts thereof	5%
8527.1200	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.1300	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.1900	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.2100	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.2900	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.3100	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.3200	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.3900	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.9010	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.9020	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.9030	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8527.9090	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8528.1210	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8528.1290	Imported to be assembled and programmed by a local electronics assembly plant locally	5%

Tariff Item No.	Description	Duty rate
8528.1300	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8528.2100	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8528.2200	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8528.3000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8529.1000	1 Imported by Ethiopian Telecommunication Corporation or by the Ministry of Information for public use, or for Aviation and parts thereof	5%
	2 Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8529.9010	1 Imported by Ethiopian Telecommunication Corporation or by the Ministry of Information for public use, or for Aviation and parts thereof	5%
	2 Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8529.9020	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8529.9090	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
8531.1000	Imported for public use	5%
8531.2000	Imported for public use	5%
8531.8000	Imported for public use	5%
8531.9000	Imported for public use	5%
8536.1000	a kind used in industries	5%
8536.2000	a kind used in industries	5%
8536.3000	a kind used in industries	5%
8536.4100	a kind used in industries	5%
8536.4900	a kind used in industries	5%
8536.5000	a kind used in industries	5%
8536.6100	a kind used in industries	5%
8536.6900	a kind used in industries	5%
8536.9000	a kind used in industries	5%

Tariff Item No.	Description	Duty rate
8539.2100	Imported for use by lamps and fluorescent factories to produce lamps	10%
8539.9000	1 Imported for use by metal or tool factories	10%
	2 Imported for use by lamps and fluorescent factories to produce lamps	10%
8541.1000	Imported for the use of solar power by Authorized Agency or licensed investor	5%
8541.9000	Imported for the use of solar power by Authorized Agency or licensed investor	5%
8543.9000	Imported by industries, scientific or Educational Institutions	5%
8544.1100	1 Imported by industries and when not manufactured locally	5%
	2 Imported for use by lamps and Fluorescent factories to produce lamps	10%
8544.1900	1 Imported by industries and when not manufactured locally	5%
	2 Imported for use by lamps and Fluorscent factories to produce lamps	10%
8544.2000	Imported by industries, and when not manufactured locally	5%
8544.3000	Imported by industries, and when not manufactured locally	5%
8544.4100	Imported by industries, and when not manufactured locally	5%
8544.4900	Imported by industries, and when not manufactured locally	5%
8544.5100	Imported by industries, and when not manufactured locally	5%
8544.5900	Imported by industries, and when not manufactured locally	5%
8544.6000	Imported by industries, and when not manufactured locally	5%
8544.7000	Imported by industries, and when not manufactured locally	5%
8545.1100	Imported by Industries	10%
8545.1900	1 Imported by Industries	10%
	2 Imported for use by lamps and flourescent factories to produce lamps	10%

Tariff Item No.	Description	Duty rate
8545.2000	Imported by Industries	10%
8545.9000	Imported by Industries	10%
8546.1000	Imported by Industries	10%
8546.2000	Imported by Industries	10%
8546.9000	Imported by Industries	10%
8547.1000	Imported by Industries	10%
8547.2000	Imported by Industries	10%
8547.9000	Imported by Industries	10%
8548.1000	Imported by Industries	10%
8548.9000	Imported by Industries	10%
8701.1000	When imported to be assembled by a local assembly plant	5%
8701.2000	When imported to be assembled by a local assembly plant	5%
8701.3000	When imported to be assembled by a local assembly plant	5%
8701.9000	When imported to be assembled by a local assembly plant	5%
8702.1010	When imported to be assembled by a local assembly plant	5%
8702.1090	When imported to be assembled by a local assembly plant	5%
8702.9010	When imported to be assembled by a local assembly plant	5%
8702.9090	When imported to be assembled by a local assembly plant	5%
8703.1000	When imported to be assembled by a local assembly plant	5%
8703.2100	When imported to be assembled by a local assembly plant	5%
8703.2210	When imported to be assembled by a local assembly plant	5%
8703.2290	When imported to be assembled by a local assembly plant	5%
8703.2320	When imported to be assembled by a local assembly plant	5%

Tariff Item No.	Description	Duty rate
8703.2390	When imported to be assembled by a local assembly plant	5%
8703.2410	When imported to be assembled by a local assembly plant	5%
8703.2490	When imported to be assembled by a local assembly plant	5%
8703.3110	When imported to be assembled by a local assembly plant	5%
8703.3190	When imported to be assembled by a local assembly plant	5%
8703.3220	When imported to be assembled by a local assembly plant	5%
8703.3290	When imported to be assembled by a local assembly plant	5%
8703.3310	When imported to be assembled by a local assembly plant	5%
8703.3320	When imported to be assembled by a local assembly plant	5%
8703.3390	When imported to be assembled by a local assembly plant	5%
8703.9010	When imported to be assembled by a local assembly plant	5%
8703.9090	When imported to be assembled by a local assembly plant	5%
8704.1000	When imported to be assembled by a local assembly plant	5%
8704.2110	When imported to be assembled by a local assembly plant	5%
8704.2190	When imported to be assembled by a local assembly plant	5%
8704.2200	When imported to be assembled by a local assembly plant	5%
8704.2300	When imported to be assembled by a local assembly plant	5%
8704.3110	When imported to be assembled by a local assembly plant	5%
8704.3190	When imported to be assembled by a local assembly plant	5%
8704.3200	When imported to be assembled by a local assembly plant	5%

Tariff Item No.	Description	Duty rate
8704.9000	When imported to be assembled by a local assembly plant	5%
8708.1000	Imported for use by metal or tool factories	10%
8708.2100	Imported for use by metal or tool factories	10%
8708.2900	1 Imported for use by metal or tool factories	10%
	2 Clearly identifiable Tractor parts	5%
8708.3100	Clearly identifiable Tractor parts	5%
8708.3900	1 Imported for use by metal or tool factories	10%
	2 Clearly identifiable Tractor parts	5%
8708.4000	1 Imported for use by metal or tool factories	10%
	2 Clearly identifiable Tractor parts	5%
8708.5000	1 Imported for use by metal or tool factories	10%
	2 Clearly identifiable Tractor parts	5%
8708.6000	1 Imported for use by metal or tool factories	10%
	2 Clearly identifiable Tractor parts	5%
8708.7000	Clearly identifiable Tractor parts	5%
8708.8000	Imported for use by metal or tool factories	10%
8708.9100	Clearly identifiable Tractor parts	5%
8708.9200	1 Imported for use by metal or tool factories	10%
	2 Clearly identifiable Tractor parts	5%
8708.9300	1 Imported for use by metal or tool factories	10%
	2 Clearly identifiable Tractor parts	5%
8708.9400	1 Imported for use by metal or tool factories	10%
	2 Clearly identifiable Tractor parts	5%
8708.9900	1 Imported for use by metal or tool factories	10%
	2 Clearly identifiable Tractor parts	5%
8714.9100	Imported by Bicycle assembly plants	5%
8714.9900	Imported by Bicycle assembly plants	5%
8716.3100	When Imported to be assembled by a local assembly plant	5%

Tariff Item No.	Description	Duty rate
8716.3900	When Imported to be assembled by a local assembly plant	5%
8716.4000	When Imported to be assembled by a local assembly plant	5%
8716.8010	Imported by a public body	5%
8716.9010	Imported for use by metal or tool factories	5%
9002.1900	Optical elements specialized for navigational aid	Free
9002.9000	Optical elements, specialized for navigational aid	Free
9004.9000	protective, for industry	5%
9007.2000	Imported by scientific or educational institutions	5%
9007.9200	Imported by scientific or educational institutions	5%
9008.1000	Imported by scientific or educational institutions	5%
9008.2000	Imported by scientific or educational institutions	5%
9008.3000	Imported by scientific or educational institutions	5%
9008.9000	Imported by scientific or educational institutions	5%
9010.1000	Imported by educational & scientific Laboratories or industries	5%
9010.4100	Imported by educational & scientific Laboratories or industries	5%
9010.4200	Imported by educational & scientific Laboratories or industries	5%
9010.4900	Imported by educational & scientific Laboratories or industries	5%
9010.5000	Imported by educational & scientific Laboratories or industries	5%
9010.6000	Imported by educational & scientific Laboratories or industries	5%
9010.9000	Imported by educational & scientific Laboratories or industries	5%
9013.1090	Imported by educational & scientific Laboratories or industries	5%
9013.2000	Imported by educational & scientific Laboratories or industries	5%
9013.8000	Imported by educational & scientific Laboratories or industries	5%
9013.9090	Imported by educational & scientific, Laboratories or industries	5%

Tariff Item No.	Description	Duty rate
9016.0000	Imported by Educational & Scientific Institutions, Laboratories or industries	5%
9018.3200	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
9026.1000	Imported by Educational & Scientific Institutions, laboratories or industries	5%
9026.2000	Imported by educational & Scientific Institutions, laboratories or industries	5%
9026.8000	Imported by educational & Scientific laboratories or industries	5%
9026.9000	Imported by educational & Scientific laboratories or industries	5%
9029.1000	Imported by educational & Scientific laboratories or industries	5%
9029.2000	Imported by educational & Scientific laboratories or industries	5%
9029.9000	Imported by educational & Scientific laboratories or industries	5%
9031.1000	Imported by educational & Scientific laboratories or industries	5%
9031.2000	Imported by educational & Scientific laboratories or industries	5%
9031.3000	Imported by educational & Scientific laboratories or industries	5%
9031.4100	Imported by educational & Scientific laboratories or industries	5%
9031.4900	Imported by educational & Scientific laboratories or industries	5%
9031.8000	Imported by educational & Scientific laboratories or industries	5%
9031.9000	Imported by educational & Scientific laboratories or industries	5%
9032.1000	Imported by educational & Scientific laboratories or industries	5%
9032.2000	Imported by educational & Scientific laboratories or industries	5%
9032.8100	Imported by educational & Scientific laboratories or industries	5%
9032.9000	Imported by educational & Scientific laboratories or industries	5%

Tariff Item No.	Description	Duty rate
9108.1100	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
9108.1200	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
9108.1900	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
9108.2000	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
9108.9100	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
9108.9900	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
9109.1100	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
9109.1900	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
9109.9000	Imported to be assembled and programmed by a local electronics assembly plant locally	10%
9110.1100	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9110.1200	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9110.1900	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9110.9000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9111.1000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9111.2000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9111.8000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9111.9000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9112.1000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9112.8000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%
9112.9000	Imported to be assembled and programmed by a local electronics assembly plant locally	5%

Tariff Item No.	Description	Duty rate
9302.0000	For use of the Armed forces	Free
9303.1000	For use of the Armed forces	Free
9303.2000	For use of the Armed forces	Free
9303.3000	For use of the Armed forces	Free
9303.9000	For use of the Armed forces	Free
9305.1000	For use of the Armed forces	Free
9305.2100	For use of the Armed forces	Free
9305.2900	For use of the Armed forces	Free
9305.9000	For use of the Armed forces	Free
9306.1000	For use of the Armed forces	Free
9306.2100	For use of the Armed forces	Free
9306.2900	For use of the Armed forces	Free
9306.3000	For use of the Armed forces	Free
9306.9000	For use of the Armed forces	Free
9307.0000	For use of the Armed forces	Free
9401.9000	Imported for use of metal or tool factories	10%
9403.9000	Imported for use of metal or tool factories	10%
9612.1000	Imported for use by pharmaceutical and/or medical equipment manufacturing industries	Free
9701.1000	Imported for permanent public exhibition	Free
9701.9000	Imported for permanent public exhibition	Free
9702.0090	Imported for permanent public exhibition	Free
9703.0000	Imported for permanent public exhibition	Free

SECOND SCHEDULE (B)

EXEMPTIONS AT NIL (UNCLASSIFIED)

NOTE . Goods entered on a Customs import declaration are required to be additionally classified for tariff and statistical purposes according to the first schedule to this Tariff.

General exemptions for importation by or on behalf of privileged organizations, privileged persons, public bodies and institutions.

1. Diplomatic and Consular Missions:

The following exemptions are granted, on the basis of reciprocity, to the missions and officers indicated:

- | | |
|---|------|
| (a) All goods, including motor vehicles, imported for the official use of the diplomatic or consular missions. | Free |
| (b) Furniture, furnishings and goods , including motor vehicles, imported at any time for personal use of the diplomatic officers. | Free |
| (c) Furniture, furnishings and goods , including motor vehicles, for personal use of the consular officers imported within six months of first arrival at post. | Free |

2. Baggage and personal effects, the following :

a) Persons upon first arrival to take up residence in Ethiopia

Baggage, the property of and accompanying said persons or landed at any customs station within a period of three (3) months of first arrival or such further period as Customs may allow:

- | | |
|---|------|
| (i) Necessary and appropriate wearing apparel, personal, jewellery and toilet requisites. | Free |
| (ii) Articles for household use , such as furniture, carpets, pictures, glassware, carpets, pictures, glassware , linen , crockery, cutlery, plate and sewing machines, and such additional articles as binoculars, cameras, (including cinematographer cameras of 8, 9.5 and 16 mm), sports' equipment, portable typewriters and toys, which are demonstrated to the satisfaction of Customs to have been in the personal or household use of the passengers prior to importation and which are not intended for sale. | Free |

- | | |
|--|------|
| (iii) Two (2) litres of beverage, whether or not containing alcohol. | Free |
| (iv) Cigars not exceeding one hundred (100) in number cigarettes not exceeding twenty (20) packets in number or tobacco not exceeding five hundred (500) grams. | Free |
| (v) Instruments and tools for the professional use of the passenger. | Free |
- (b) Personal Effects of Ethiopian Returnees and Expatriates Arriving Under Cooperation Agreements shall be effected as specified in (Amendment) Regulations No. 6/1996 of the Council of Ministers.
- (c) Bona- fide tourists:
- Baggage, the property of and accompanying said persons :
- | | |
|--|------|
| (i) Necessary and appropriate wearing apparel, personal jewellery and toilet requisites. | Free |
| (ii) Two (2) litres of beverage , whether or not containing alcohol. | Free |
| (iii) Cigars not exceeding one hundred (100) in number, cigarettes not exceeding twenty (20) packets in number and tobacco not exceeding five hundred (500) grams. | Free |

The Customs may, subject to the taking of such safeguards as they may deem necessary to guard against the sale within Ethiopia of articles imported by a bona- fide tourist, allow the importation of any additional portable articles of baggage appropriate to the tourist or to the purpose of his visit.

3. Cups, medals and other trophies imported for presentation only (not to be offered for sale):

- (a) As prizes at public examinations, exhibitions or shows or for competitions or skill at sports, open to members of recognized clubs and to their public
- (b) For bravery, good conduct, humanity, for excellence in art, industry, invention, manufactures, learning , science or for honourable or meritorious public service.

Exemptions at 3(a) and 3(b) above shall be effected as specified by the directives from the Ministry of Revenue.

4. Goods Imported by Agencies of the Ethiopian Government and Non – Governmental Aid Organizations to be effected as specified in (Amendment) Regulations No. 6/1996 of the Council of Ministers.

5. Fire escapes, other fire fighting appliances and chemicals. Free

6. Trade samples not imported as merchandise , excluding medical samples.

The liability to duty or otherwise of trade samples depends upon their nature and the circumstances of importation . The chief categories are as follows:

- (a) Samples of no commercial value are admissible free of duty provided it is evident that they are clearly of no commercial value (example, small pieces of fabric made up into pattern books, single shoes with holes punched through soles etc.).
- (b) Samples imported in single units which are other than of no commercial value, and where mutilation is not practicable, may be admitted free of duty provided:
 - (i) They are for exhibition or demonstration.
 - (ii) No more than one unit of any variety is imported
- (c) Samples intended for subsequent re- exportation, admissible as temporary imports as provided in the Customs proclamation.

N.B. Samples which have any market value whatever, will be liable to the same duty and taxes as merchandise of the same kind.

7. Repeatedly used Containers, including boxes, tins, bottles, jars and other packages, imported full of any articles liable to a specific rate of duty and being ordinary trade packages for the goods contained therein. Free

8. Defence and public security equipment:

Vehicles, communication and other equipment to be used specifically for defence purposes; arms, ammunition and communication equipment for public security. Free

9. Articles and equipment specialized for use by the disabled or handicapped. Free

10. About the Special Responsibility of Ethiopian Investment Authority, regarding Duty Free Capital Goods, refer to Council of Ministers (Amendment) Regulations No. 6/1996.

**በኮሙንዳን አባል አገሮች ተመርተው ወደ አገር ውስጥ ለሚገቡ ዕቃዎች
ተፈጻሚ የሚሆን ልዩ የጉምሩክ ታሪፍ መጠኔ**

**Special Customs Tariff Rates Applicable to Goods Produced In and
Imported from COMESA Member Countries**

ተ.ቁ S.No.	መደበኛ የጉምሩክ ታሪፍ ልክ (%) Regular Customs Tariff Rate (%)	የኮሙንዳን ታሪፍ ልክ (%) COMESA Tariff Rate(%)
1	5	4.5
2	10	9
3	20	18
4	30	27
5	35	31.5

የኬኮሃዲዝ ታክስ ሠንጠረዥ

(ከገጽ 665 - 668)

Excise Tax Schedule

(Pages 665 - 668)

ኤክሲይዝ ታክስ

Excise Tax

ተ.ቁ S.No.	የታሪፍ ቁጥር Tariff Item No.	የኤክሲይዝ ታክስ ልክ Excise Tax Rate
1	1701.1100-1701.9900	33%
2	2106.9040	46%
3	2201.1000-2201.9000	40%
4	2202.1000-2202.9000	40%
5	2203.0000	50%
6	2204.1000-2204.3000	50%
7	2205.1000-2205.9000	50%
8	2206.0000	50%
9	2207.1000	100%
10	2208.2000	100%
11	2208.3000	50%
12	2208.4000-2208.9000	100%
13	2401.1000-2401.3000	20%
14	2402.1000-2402.9000	75%
15	2403.1000-2403.9900	75%
16	2501.0010-2501.0090	30%
17	2524.0000	20%
18	2710.1910 ቤንዚን፣ ቤንዚሊን፣ ጋዞሊን፣ ፔትሮልና ሌሎች የሞተር ነጻጆች ተራ ወይም ሱፐር Benzene, benzoline, gasoline, petrol & other motor sprints, regular or super	30%

ተ.ቁ S.No.	የታሪፍ ቁጥር Tariff Item No.	የኢክሲይዝ ታክስ ልክ Excise Tax Rate
19	3303.0000	100%
20	5007.1000-5007.9000	10%
21	5111.1100-5113.0000	10%
22	5208.1100-5212.2500	10%
23	5309.1110-5309.2990	10%
24	5310.1000-5310.9000	10%
25	5311.0010-5311.0090	10%
26	5407.1000-5408.3400	10%
27	5512.1100-5516.9400	10%
28	5701.1000-5705.0000	30%
29	5801.1000-5807.9000 ከተ.ቁ. 5804.1010 በስተቀር Excluding T.I.No.5804.1010	10%
30	5809.0000-5811.0000	10%
31	5901.1000-5911.9000 ከ5902.1000 -5902.9000 ያሉትን ሳይጨምር (Excluding 5902.1000-5902.9000)	10%
32	6001.1000-6006.9000	10%
33	6101.1000-6117.9000	10%
34	6201.1100-6217.9000	10%
35	6301.1000-6304.9990 6305.1000-6305.9000 6304.9210፣ 6304.9310 እና 6304.9910 ያሉትን ሳይጨምር (Excluding 6304.9210,6304.9310& 6304.9910)	10%
36	6306.1100-6306.9900	10%
37	6307.1000-6307.9000	10%

ተ.ቁ S.No.	የታሪፍ ቁጥር Tariff Item No.	የኢኮኖሚ ታክስ ልክ Excise Tax Rate
38	6308.0000	10%
39	6811.1000-6811.3000	20%
40	7113.1110-7114.2000	20%
41	7115.9090	20%
42	7116.1000-7117.9000	20%
43	8422.1100	80%
44	8450.1100-8450.1900	30%
45	8521.1000-8521.9000	40%
46	8525.3000-8525.4000	40%
47	8527.9020	40%
48	8528.1210-8528.3000	10%
49	8703.2100 ከ1000 ሲ.ሲ ያልበለጠ Not exceeding 1000cc	30%
50	8703.2210 ከ1000 ሲ.ሲ የበለጠ ነገር ግን ከ1300 ሲ.ሲ ያልበለጠ Exceeding 1000 cc but not exceeding 1300cc	30%
51	8703.2290 ከ1300 ሲ.ሲ የበለጠ ነገር ግን ከ1500 ሲ.ሲ ያልበለጠ Exceeding 1300cc but not exceeding 1500cc	60%

ተ.ቁ S.No.	የታሪፍ ቁጥር Tariff Item No.	የኤክስይዝ ታክስ ልክ Excise Tax Rate
52	8703.2320 ከ1500 ሲ.ሲ የበለጠ ነገር ግን ከ1800 ሲ.ሲ ያልበለጠ Exceeding 1500cc but not exceeding 1800cc	60%
53	8703.2390 ከ1800 ሲ.ሲ የበለጠ ነገር ግን ከ3000 ሲ.ሲ ያልበለጠ Exceeding 1800cc but not exceeding 3000cc	100%
54	8703.2490 ከ3000 ሲ.ሲ የበለጠ Exceeding 3000cc	100%
55	8703.3110 ከ1300ሲ.ሲ ያልበለጠ Not exceeding 1300cc	30%
56	8703.3190 ከ1300 ሲ.ሲ የበለጠ ነገር ግን ከ1500ሲ.ሲ ያልበለጠ Exceeding 1300cc but not exceeding 1500cc	60%
57	8703.3220 ከ1500 ሲ.ሲ የበለጠ ነገር ግን ከ1800 ሲ.ሲ ያልበለጠ Exceeding 1500cc but not exceeding 1800cc	60%
58	8703.3290 ከ1800 ሲ.ሲ የበለጠ ነገር ግን ከ2500 ሲ.ሲ ያልበለጠ Exceeding 1800cc but not exceeding 2500cc	100%
59	8703.3390 ከ2500 ሲ.ሲ የበለጠ Exceeding 2500cc	100%
60	8703.9010 በባትሪ/በኤሌክትሪክ/ የሚሸከረከሩ Vehicles running on electric accumulator	30%
61	8703.9090	30%
62	9101.1100-9105.9900	20%
63	9501.0000-9505.9000	20%
64	9507.1000-9508.9000	20%

የታሪፍ መጽሐፍ ስዚህ ላይ ያበቃል — // — End of the Tariff Book