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የገንዘብ ሚኒስቴር
FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA
MINISTRY OF FINANCE

ቁ/ፍ·1248
29/3/14

ቁጥር መኢ30/7/2063
Ref. No
ቀን 27/3/2014
Date

ለገቢዎች ሚኒስቴር
ለጉምሩክ ኮሚሽን
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ጉዳዩ፡- በHS-2022 ቨርሽን የሀርሞናይዝድ ሲስተም ላይ ተመስርቶ የተዘጋጀውን የጉምሩክ ታሪፍ ደንብ ማሻሻያ ቁጥር 9 ይመለከታል።

የዓለም ጉምሩኮች ድርጅት በዓለም ዓቀፍ ደረጃ የሚካሄደውን የሸቀጦች ንግድ የተቀናጀና የተሳለጠ እንዲሆን ለማድረግ የሚያስችል የ2022 የተዋሀደ የሸቀጦች አሰያየምና አመዳደብ ሥርዓት ተግባራዊ እንዲሆን አድርጓል።

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በጉምሩክ ቀረጥ ማስከፈያ (ማሻሻያ) የሚኒስትሮች ምክር ቤት ደንብ ቁጥር 153/2000 በአንቀጽ 3(2) በዓለም ዓቀፍ የተዋሀደ የሸቀጦች አሰያየምና አመዳደብ ክለሳ ሲደረግ ይህንኑ ተከትሎ የአሰያየም፣ የአመዳደብ እና የታሪፍ መጣኔ ማስተካከያ እንዲያደርግ ለገንዘብ ሚኒስቴር የሥልጣን ውክልና ይሰጣል።

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1. ከ2022 የሀርሞናይዝድ ሲስተም ማሻሻያ ጋር በማጣጣም ተግባራዊ እንዲደረግ፤
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30/03/2014

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THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA

CUSTOMS TARIFF AMENDMENT No 9

BASED ON THE 2022 VERSION OF THE HARMONIZED SYSTEM

January, 2022

Addis Ababa



Chapter 2
Meat and edible meat offal

Note.

1. This Chapter does not cover:

(b) Edible, non-living insects (heading 04.10);

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
03.02			**Fish, fresh or chilled, excluding fish fillets and other fish meat ofheading 03.04.**		
			- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
	0302.33	0302.3300	-- Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis).	Kg	25%
			- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
	0302.55	0302.5500	-- Alaska Pollock (Theragra chalcogramma)	kg	25%
03.03			**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.**		
			- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99 :		
	0303.43	0303.4300	-- Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	kg	25%
			- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, MoridaeandMuraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
	0303.67	0303.6700	-- Alaska Pollock (Theragra chalcogramma)	kg	25%
03.04			**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**		
			- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, MoridaeandMuraenolepididae:		
	0304.75	0304.7500	-- Alaska Pollock(Theragra chalcogramma)	kg	25%
			- Frozen fillets of other fish:		
	0304.87	0304.8700	-- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	kg	25%
			- Other, frozen:		
	0304.94	0304.9400	-- Alaska Pollock (Theragra chalcogramma)	kg	25%
	0304.95	0304.9500	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)	kg	25%
03.05			**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the**		

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
			smoking process.		
03.06			**Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.**		
			- Frozen:		
	0306.19	0306.1900	-- Other	kg	25%
			- Live, fresh or chilled		
	0306.39	0306.3900	-- Other	kg	25%
			- Other :		
	0306.99	0306.9900	-- Other	kg	25%
03.07			**Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.**		
			- Scallops and other molluscs of the family Pectinidae:		
	0307.21	0307.2100	-- Live, fresh or chilled	kg	25%
	0307.22	0307.2200	-- Frozen	kg	25%
	0307.29	0307.2900	-- Other	kg	25%
			- Other:		
	0307.91	0307.9100	-- Live, fresh or chilled	kg	25%
	0307.92	0307.9200	-- Frozen	kg	25%
	0307.99	0307.9900	-- Other	kg	25%
03.08			**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.**		
03.09			**Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.**		
	0309.10	0309.1000	- Of fish	kg	25%
	0309.90	0309.9000	- Other	kg	25%

Chapter 4
Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

5. This Chapter does not cover:

   (a) Non-living insects, unfit for human consumption (heading 05.11);

6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
04.03			**Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**		
	0403.20	0403.2000	- Yogurt	kg	35%
04.10			**Insects and other edible products of animal origin not elsewhere specified or included.**		
	0410.10	0410.1000	- Insects	kg	35%
	0410.90	0410.9000	- Other	kg	35%

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Chapter 7
Edible vegetables and certain roots and tubers

Notes.

5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

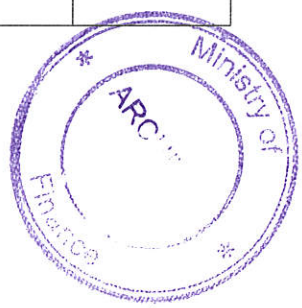
Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
07.04			**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**		
	0704.10	0704.1000	- Cauliflowers and broccoli	kg	15%
07.09			**Other vegetables, fresh or chilled.**		
			- Mushrooms and truffles:		
	0709.52	0709.5200	-- Mushrooms of the genus *Boletus*	kg	15%
	0709.53	0709.5300	--Mushrooms of the genus *Cantharellus*	kg	15%
	0709.54	0709.5400	-- Shiitake (*Lentinus edodes*)	kg	15%
	0709.55	0709.5500	-- Matsutake (*Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum*)	kg	15%
	0709.56	0709.5600	-- Truffles (*Tuber spp.*)	kg	15%
07.11			**Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.**		
07.12			**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**		
			- Mushrooms, wood ears (*Auricularia spp.*), jelly fungi(*Tremella spp.*) and truffles:		
	0712.34	0712.3400	-- Shiitake (*Lentinus edodes*)	kg	15%

Chapter 8
Edible fruit and nuts; peel of citrus fruit or melons

Notes.

4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
08.02			**Other nuts, fresh or dried, whether or not shelled or peeled.**		
			- Other:		
	0802.91	0802.9100	-- Pine nuts, in shell	kg	25%
	0802.92	0802.9200	-- Pine nuts, shelled	kg	25%
	0802.99	0802.9900	-- Other	kg	25%
08.05			**Citrus fruit, fresh or dried.**		
	0805.40	0805.4000	- Grapefruit and pomelos	kg	25%
08.12			**Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.**		



Chapter 10
Cereals

Notes.

1. (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

Chapter 12
Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
12.11			**Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.**		
	1211.60	1211.6000	- Bark of African cherry (*Prunus africana*)	kg	Free



Section III

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

Chapter 15

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

Subheading Notes

1. For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
15.04			**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.**		
	1504.10	1504.1000	- Fish-liver oils and their fractions	Kg	15%
	1504.20	1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	Kg	15%
	1504.30	1504.3000	- Fats and oils and their fractions, of marine mammals	Kg	15%
15.06	1506.00	1506.0000	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	Kg	15%
15.07			**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**		
	1507.90		- Other:		
		1507.9010	--- Non-edible RBD oil	Kg	5%
		1507.9090	--- Other	Kg	15%
15.08			**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**		
	1508.90	1508.9000	- Other	Kg	15%
15.09			**Olive oil and its fractions, whether or not refined, but not chemically modified.**		
	1509.20	1509.2000	- Extra virgin olive oil	kg	15%
	1509.30	1509.3000	- Virgin olive oil	kg	15%
	1509.40	1509.4000	- Other virgin olive oils	kg	15%
	1509.90	1509.9000	- Other	kg	15%
15.10			**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.**		
	1510.10	1510.1000	- Crude olive pomace oil	kg	5%
	1510.90	1510.9000	- Other	kg	15%
15.11			**Palm oil and its fractions, whether or not refined, but not chemically modified.**		

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	1511.90		- Other:		
		1511.9010	--- Non-edible RBD oil	Kg	5%
		1511.9090	--- Other	Kg	15%
15.12			**Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.**		
			- Sunflower-seed or safflower oil and fractions thereof:		
	1512.19	1512.1900	-- Other	Kg	15%
			- Cotton-seed oil and its fractions:		
	1512.29	1512.2900	-- Other	Kg	15%
15.13			**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.**		
			- Coconut (copra) oil and its fractions:		
	1513.19	1513.1900	-- Other	Kg	15%
			- Palm Kernel or babassu oil and fractions thereof:		
	1513.29	1513.2900	-- Other	Kg	15%
15.14			**Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.**		
			- Low erucic acid rape or colza oil and its fractions:		
	1514.19	1514.1900	-- Other	Kg	15%
			- Other:		
	1514.99	1514.9900	-- Other	Kg	15%
15.15			**Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**		
			- Linseed oil and its fractions:		
	1515.19	1515.1900	-- Other	Kg	15%
			- Maize (corn) oil and its fractions:		
	1515.29	1515.2900	-- Other	Kg	15%
	1515.30	1515.3000	- Castor oil and its fractions	Kg	15%
	1515.50	1515.5000	- Sesame oil and its fractions	Kg	15%
	1515.60	1515.6000	- Microbial fats and oils and their fractions	kg	15%
	1515.90	1515.9000	- Other	kg	15%
15.16			**Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**		

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	1516.10	1516.1000	- Animal fats and oils and their fractions	Kg	15%
	1516.20	1516.2000	- Vegetable fats and oils and their fractions	Kg	15%
	1516.30	1516.3000	- Microbial fats and oils and their fractions	kg	15%
15.17			**Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.**		
	1517.10	1517.1000	- Margarine, excluding liquid margarine	Kg	15%
	1517.90	1517.9000	- Other	Kg	15%
15.18	1518.00	1518.0000	**Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	Kg	15%

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SECTION IV

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

CHAPTER 16

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

Notes

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Note

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
16.01	1601.00	1601.0000	**Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.**	kg	35%
16.02			**Other prepared or preserved meat, meat offal, blood or insects.**		
16.04			**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**		
			- Fish, whole or in pieces, but not minced:		
	1604.14	1604.1400	-- Tunas, skipjack tuna and bonito (*Sarda spp.*)	kg	35%

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Chapter 17
Sugars and sugar confectionery

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
17.01			**Cane or beet sugar and chemically pure sucrose, in solid form.**		
			- Raw sugar not containing added flavouring or colouring matter:		
	1701.12	1701.1200	-- Beet sugar	kg	15%
	1701.13		-- Cane sugar specified in Subheading Note 2 tothis Chapter:		
		1701.1390	--- Other	kg	15%
	1701.14	1701.1400	-- Other cane sugar	kg	15%
			- Other:		
	1701.91	1701.9100	-- Containing added flavouring or colouring matter	kg	15%
	1701.99	1701.9900	-- Other	kg	15%

CHAPTER 18
Cocoa and cocoa preparations

Note

1. This Chapter does not cover:
   (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.



Chapter 19
Preparations of cereals, flour, starch or milk; Pastrycooks' products

Notes.

1. This Chapter does not cover:

   (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

Chapter 20
Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

1. This Chapter does not cover:

   (b) Vegetable fats and oils (Chapter 15);

   (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
20.08			**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**		
			- Other, including mixtures other than those of subheading 2008.19:		
	2008.93	2008.9300	-- Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos*); lingonberries (*Vaccinium vitis-idaea*)	kg	35%
20.09			**Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**		
	2009.20		- Grapefruit juice; pomelo juice:		
	2009.80		- Juice of any other single fruit, nut or vegetable:		
	2009.81		-- Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccos*) juice; lingonberry (*Vaccinium vitis-idaea*) juice		



Chapter 21
Miscellaneous edible preparations

Notes.

1. This Chapter does not cover:

   (f) Products of heading 24.04;

Chapter 22
Beverages, spirits and vinegar

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
22.02			**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.**		



Chapter 23
Residues and waste from the food industries; prepared animal fodder

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
23.06			**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.**		

Chapter 24

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

Note.

2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
24.04			**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.**		
			- Products intended for inhalation without combustion:		
	2404.11	2404.1100	-- Containing tobacco or reconstituted tobacco	kg	35%
	2404.12	2404.1200	-- Other, containing nicotine	kg	35%
	2404.19	2404.1900	-- Other	kg	35%
			- Other:		
	2404.91	2404.9100	-- For oral application	kg	35%
	2404.92	2404.9200	-- For transdermal application	kg	35%
	2404.99	2404.9900	-- Other	kg	35%

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Chapter 25
Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

2. This Chapter does not cover:

(e) Dolomite ramming mix (heading 38.16);

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
25.01	2501.00		**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**		
		2501.0090	--- Other	Kg	15%
25.18			**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**		

Chapter 27

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

Subheading Notes.

5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.".



Section VI

PRODUCT OF THE CHEMICAL OR ALLIED INDUSTRIES

Note

4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

Chapter 28

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

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	2836.20	2836.2000	- Disodium carbonate	kg	Free
28.44			**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**		
			- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
	2844.41	2844.4100	--Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	kg	5%
	2844.42	2844.4200	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	kg	5%
	2844.43	2844.4300	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	kg	5%
	2844.44	2844.4400	-- Radioactive residues	kg	5%
28.45			**Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.**		
	2845.20	2845.2000	- Boron enriched in boron-10 and its compounds	kg	5%
	2845.30	2845.3000	- Lithium enriched in lithium-6 and its compounds	kg	5%
	2845.40	2845.4000	- Helium-3	kg	5%

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Chapter 29

Organic Chemicals

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

   (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonatedornitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions "for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

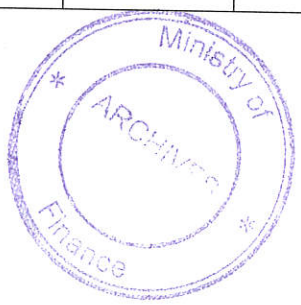
Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
29.03			**Halogenated derivatives of hydrocarbons.**		
			- Saturated fluorinated derivatives of acyclic hydrocarbons:		
	2903.41	2903.4100	--Trifluoromethane (HFC-23)	kg	5%
	2903.42	2903.4200	-- Difluoromethane (HFC-32)	kg	5%
	2903.43	2903.4300	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	kg	5%
	2903.44	2903.4400	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	kg	5%
	2903.45	2903.4500	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	kg	5%
	2903.46	2903.4600	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	kg	5%
	2903.47	2903.4700	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	kg	5%
	2903.48	2903.4800	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	kg	5%
	2903.49	2903.4900	-- Other	kg	5%
			- Unsaturated fluorinated derivatives of acyclic hydrocarbons:		5%
	2903.51	2903.5100	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	kg	5%
	2903.59	2903.5900	-- Other	kg	5%
			- Brominated or iodinated derivatives of acyclic hydrocarbons:		
	2903.61	2903.6100	-- Methyl bromide (bromomethane)	kg	5%
	2903.62	2903.6200	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	5%

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	2903.69	2903.6900	-- Other	kg	5%
			- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
	2903.71	2903.7100	--Chlorodifluoromethane (HCFC-22)	kg	5%
	2903.72	2903.7200	-- Dichlorotrifluoroethanes (HCFC-123)	kg	5%
	2903.73	2903.7300	-- Dichlorofluoroethanes (HCFC-141, 141b)	kg	5%
	2903.74	2903.7400	-- Chlorodifluoroethanes (HCFC-142, 142b)	kg	5%
	2903.75	2903.7500	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	kg	5%
	2903.76	2903.7600	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	kg	5%
29.09			**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenol, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**		
29.30			**Organo-sulphur compounds.**		
	2930.10	2930.1000	-2-(N,N-Dimethylamino) ethanethiol	kg	5%
29.31			**Other organo-inorganic compounds.**		
	2931.10	2931.1000	-Tetramethyl lead and tetraethyl lead	kg	5%
	2931.20	2931.2000	-Tributyltin compounds	kg	5%
			- Non-halogenated organo-phosphorous derivatives:		
	2931.41	2931.4100	-- Dimethyl methylphosphonate	kg	5%
	2931.42	2931.4200	-- Dimethyl propylphosphonate	kg	5%
	2931.43	2931.4300	-- Diethyl ethylphosphonate	kg	5%
	2931.44	2931.4400	--Methylphosphonic acid	kg	5%
	2931.45	2931.4500	--Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	kg	5%
	2931.46	2931.4600	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	5%
	2931.47	2931.4700	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	kg	5%
	2931.48	2931.4800	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	kg	5%
	2931.49	2931.4900	-- Other	kg	5%
			- Halogenated organo-phosphorous derivatives :		
	2931.51	2931.5100	-- Methylphosphonic dichloride	kg	5%
	2931.52	2931.5200	-- Propylphosphonic dichloride	kg	5%
	2931.53	2931.5300	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothioate	kg	5%

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	2931.54	2931.5400	-- Trichlorfon (ISO)	kg	5%
	2931.59	2931.5900	-- Other	kg	5%
	2931.90	2931.9000	- Other	kg	5%
29.32			**Hetrocyclic compounds with oxygen hetro-atom(s) only.**		
			- Other:		
	2932.96	2932.9600	-- Carbofuran (ISO)	kg	5%
29.33			**Hetrocyclic compounds with nitrogen hetroatom(s) only.**		
			- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
	2933.33	2933.3300	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	kg	5%
	2933.34	2933.3400	-- Other fentanyls and their derivatives	kg	5%
	2933.35	2933.3500	-- 3-Quinuclidinol	kg	5%
	2933.36	2933.3600	-- 4-Anilino-N-phenethylpiperidine (ANPP)	kg	5%
	2933.37	2933.3700	-- N-Phenethyl-4-piperidone (NPP)	kg	5%
29.34			**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**		
			- Other:		
	2934.92	2934.9200	-- Other fentanyls and their derivatives	kg	5%
29.36			**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixture of the foregoing, whether or not in any solvent.**		
			- Vitamins and their derivatives, unmixed:		
	2936.24	2936.2400	-- D- or DL-Pantothenic acid (Vitamin B_5) and its derivatives	kg	Free
29.39			**Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.**		
			- Alkaloids of ephedra and their derivatives; salts thereof:		
	2939.41	2939.4100	-- Ephedrine and its salts	kg	5%
	2939.42	2939.4200	-- Pseudoephedrine (INN) and its salts	kg	5%
	2939.43	2939.4300	-- Cathine (INN) and its salts	kg	5%

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	2939.44	2939.4400	-- Norephedrine and its salts	kg	5%
	2939.45	2939.4500	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	kg	5%
	2939.49	2939.4900	-- Other	kg	5%
			- Other, of vegetal origin:		
	2939.72	2939.7200	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	kg	5%
	2939.79	2939.7900	-- Other	kg	5%



Chapter 30

Pharmaceutical products

Notes.

1. This Chapter does not cover:

(b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);

(g) Preparations with a basis of plaster for use in dentistry (heading 34.07);

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or

(ij) Diagnostic reagents of heading 38.22.

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

(e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
30.02			**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.**		
			- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :		
	3002.41	3002.4100	-- Vaccines for human medicine	kg	Free
	3002.42	3002.4200	-- Vaccines for veterinary medicine	kg	Free
	3002.49	3002.4900	-- Other	kg	Free
			- Cell cultures, whether or not modified:		
	3002.51	3002.5100	-- Cell therapy products	kg	Free
	3002.59	3002.5900	-- Other	kg	Free
30.06			**Pharmaceutical goods specified in Note 4 to this Chapter.**		
			- Other:		
	3006.93	3006.9300	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured dose	kg	Free

Chapter 32

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

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
32.04			**Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**		
			- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter.		
	3204.18	3204.1800	-- Carotenoid colouring matters and preparations based thereon	kg	5%

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Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
33.06			**Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss),in individual retail packages.**		
	3306.10	3306.1000	- Dentifrices	kg	15%
	3306.20	3306.2000	- Yarn used to clean between the teeth (dental floss)	kg	15%
	3306.90	3306.9000	- Other	kg	15%

Chapter 34
Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Notes.

1. This Chapter does not cover:

   (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
34.02			**Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.**		
			- Anionic organic surface active agents, whether or not put up for retail sale :		
	3402.31	3402.3100	-- Linear alkylbenzene sulphonic acids and their salts	kg	15%
	3402.39	3402.3900	-- Other	kg	5%
			- Other organic surface active agents, whether or not put up for retail sale:		
	3402.41	3402.4100	-- Cationic	kg	5%
	3402.42	3402.4200	-- Non-ionic	kg	5%
	3402.49	3402.4900	-- Other	kg	15%
	3402.50	3402.5000	- Preparations put up for retail sale	kg	15%

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Chapter 36

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

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
36.03			**Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.**		
	3603.10	3603.1000	- Safety fuses	kg	5%
	3603.20	3603.2000	- Detonating cords	kg	5%
	3603.30	3603.3000	- Percussion caps	kg	5%
	3603.40	3603.4000	- Detonating caps	kg	5%
	3603.50	3603.5000	- Igniters	kg	5%
	3603.60	3603.6000	- Electric detonators	kg	5%

Chapter 37
Photographic or cinematographic goods

Notes.

2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermo sensitive, surfaces.



Chapter 38
Miscellaneous chemical products

Notes.

1. This Chapter does not cover:

   (c) Products of heading 24.04;

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

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

   (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;

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

Subheading Notes.

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula : $C_xH_{(2x-y+2)}Cl_y$, where x=10 - 13 and y= 1 – 13.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
38.16	3816.00	3816.0000	**Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.**	kg	5%
38.22			**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.**		
			- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:		
	3822.11	3822.1100	-- For malaria	kg	Free
	3822.12	3822.1200	-- For Zika and other diseases transmitted by mosquitoes of the genus *Aedes*	kg	Free
	3822.13	3822.1300	-- For blood-grouping	kg	Free
	3822.19	3822.1900	-- Other	kg	Free
	3822.90	3822.9000	- Other	kg	Free
38.24			**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.**		
			- Goods specified in Subheading Note 3 to this Chapter:		
	3824.88	3824.8800	-- Containing tetra-, penta-, hexa-, hepta-, or octabromodiphenyl ethers	kg	5%
	3824.89	3824.8900	-- Containing short-chain chlorinated paraffins	kg	5%
			- Other:		
	3824.92	3824.9200	-- Polyglycol esters of methylphosphonic acid"	kg	5%
38.27			**Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.**		
			- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :		
	3827.11	3827.1100	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	5%
	3827.12	3827.1200	-- Containing hydrobromofluorocarbons (HBFCs)	kg	5%
	3827.13	3827.1300	-- Containing carbon tetrachloride	kg	5%
	3827.14	3827.1400	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	5%
	3827.20	3827.2000	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	kg	5%

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
			- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :		
	3827.31	3827.3100	-- Containing substances of subheadings 2903.41 to 2903.48	kg	5%
	3827.32	3827.3200	-- Other, containing substances of subheadings 2903.71 to 2903.75	kg	5%
	3827.39	3827.3900	-- Other	kg	5%
	3827.40	3827.4000	- Containing methyl bromide (bromomethane) or bromochloroethanem	kg	5%
			- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :		
	3827.51	3827.5100	-- Containing trifluoromethane (HFC-23)	kg	5%
	3827.59	3827.5900	-- Other	kg	5%
			- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :		
	3827.61	3827.6100	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	kg	5%
	3827.62	3827.6200	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	5%
	3827.63	3827.6300	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	kg	5%
	3827.64	3827.6400	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	5%
	3827.65	3827.6500	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	kg	5%
	3827.68	3827.6800	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	kg	5%
	3827.69	3827.6900	-- Other	kg	5%
	3827.90	3827.9000	- Other	kg	5%

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.



Chapter 39
Plastics and articles thereof

Notes.

2. This Chapter does not cover:

(x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
39.07			**Polyacetals, other polyethers and epoxide resins,in primary forms; polycarbonates, alkyd resins,polyallyl esters and other polyesters in primaryforms.**		
			- Other polyethers:		
	3907.21	3907.2100	-- Bis(polyoxyethylene) methylphosphonate	kg	5%
	3907.29	3907.2900	-- Other	kg	5%
39.11			**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not eleswhere specified or included, in primary forms.**		
	3911.20	3911.2000	- Poly(1,3-phenylene methylphosphonate)	kg	5%
	3921.90	3921.9090	--- Other	kg	25%

Chapter 40

Rubber and articles thereof

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
40.15			**Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.**		
	4015.12	4015.1200	-- Of a kind used for medical, surgical, dental or veterinary purposes	kg	5%
	4015.19	4015.1900	-- Other	kg	35%

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Chapter 42
Articles of leather; saddlery and harness; travel goods, hand bags and similar containers; articles of animal gut (other than silk-worm gut)

Notes.

2. This Chapter does not cover:

(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

Chapter 44
Wood and articles of wood; wood charcoal

Notes.

1. This Chapter does not cover:

   (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

Subheading Notes

2. For the purposes of subheading 4401.32, the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.

3. For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4. For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
44.01			**Fuel wood in logs, in billets, in twigs, infaggots or in similar forms; wood in chips or particles sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**		
			- Sawdust wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
	4401.32	4401.3200	-- Wood briquettes	kg	Free
			- Sawdust and wood waste and scrap, not agglomerated:		
	4401.41	4101.4100	-- Sawdust	kg	Free
	4401.49	4101.4900	-- Other	kg	Free
44.02			**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**		
	4402.20	4402.2000	- Of shell or nut	kg	Free
44.03			**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**		
			- Other, coniferous:		
	4403.21	4403.2100	-- Of pine (*Pinus spp.*), of which the smallest cross-sectional dimension is 15 cm or more	m^3	Free
	4403.23	4403.2300	-- Of fir (*Abies spp.*) and spruce (*Picea spp.*), of which the smallest cross-sectional dimension is 15 cm or more	m^3	Free
	4403.25	4403.2500	-- Other, of which the smallest cross-sectional dimension is 15 cm or more	kg	Free
			- Other, of tropical wood		
	4403.42	4403.4200	-- Teak	m^3	Free
			- Other:		
	4403.93	4403.9300	-- Of beech (*Fagus spp.*), of which the smallest cross-sectional dimension is 15 cm or more	m^3	Free
	4403.95	4403.9500	-- Of birch (*Betula spp.*), of which the smallest cross-sectional dimension is 15 cm or more	m^3	Free

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
44.07			**Wood swan or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end – jointed of a thickness exceeding 6 mm**		
			- Coniferous:		
	4407.13	4407.1300	-- Of S-P-F (spruce (*Picea spp.*), pine (*Pinus spp.*) and fir (*Abies spp.*))	m^3	Free
	4407.14	4407.1400	-- Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies spp.*))	m^3	Free
			- Of tropical wood:		
	4407.23	4407.2300	-- Teak	m^3	Free
44.12			**Plywood, veneered panels and similar laminated wood.**		
			- Laminated veneered lumber (LVL) :		
	4412.41	4412.4100	-- With at least one outer ply of tropical wood	m^3	15%
	4412.42	4412.4200	-- Other, with at least one outer ply of non-coniferous wood	m^3	15%
	4412.49	4412.4900	-- Other, with both outer plies of coniferous wood	m^3	15%
			- Blockboard, laminboard and battenboard :		
	4412.51	4412.5100	-- With at least one outer ply of tropical wood	m^3	15%
	4412.52	4412.5200	-- Other, with at least one outer ply of non-coniferous wood	m^3	15%
	4412.59	4412.5900	-- Other, with both outer plies of coniferous wood".	m^3	15%
			- Other:		
	4412.91	4412.9100	-- With at least one outer ply of tropical wood	kg	15%
	4412.92	4412.9200	-- Other, with at least one outer ply of non-coniferous wood	kg	15%
	4412.99	4412.9900	-- Other, with both outer plies of coniferous wood	kg	15%
44.14			**Wooden frames for paintings, photographs, mirrors or similar objects.**		
	4414.10	4414.1000	- Of tropical wood	kg	35%
	4414.19	4414.9000	- Other	kg	35%
44.18			**Builders' joinery and carpentry of wood, including cellular wood panels assembled flooring panels, shingles and shakes.**		
			- Windows, French-windows and their frames:		
	4418.11	4418.1100	-- Of tropical wood	kg	35%
	4418.19	4418.1900	-- Other	kg	35%
			- Doors and their frames and thresholds:		
	4418.21	4418.2100	-- Of tropical wood	kg	35%
	4418.29	4418.2900	-- Other	kg	35%
	4418.30	4418.3000	- Posts and beams other than products of subheadings 4418.81 to 4418.89	kg	35%
			- Engineered structural timber products :		
	4418.81	4418.8100	-- Glue-laminated timber (glulam)	kg	35%
	4418.82	4418.8200	-- Cross-laminated timber (CLT or X-lam)	kg	35%
	4418.83	4418.8300	-- I beams	kg	35%
	4418.89	4418.8900	-- Other	kg	35%
			- Other:		

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	4418.92	4418.9200	-- Cellular wood panels	kg	35%
44.19			**Tableware and kitchenware, of wood.**		
	4419.20	4419.2000	- Of tropical wood	kg	35%
44.20			**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**		
			- Statuettes and other ornaments:		
	4420.11	4420.1100	-- Of tropical wood	kg	35%
	4420.19	4420.1900	-- Other	kg	35%
44.21			**Other articles of wood.**		
	4421.20	4421.2000	- Coffins	kg	35%



Chapter 46

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

Notes.

2. This Chapter does not cover:

   (e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

Chapter 48

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

Notes.

2. This Chapter does not cover:

(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40g/m² and not more than 65g/m², and applies only to paper : (a) in strips or rolls of a width exceeding 28cm; or (b) in rectangular (including square) sheets with one side exceeding 28cm and the other side exceeding 15cm in the unfolded state.

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

(A) For paper or paperboard weighing not more than 150 g/m^2 :
- (a)containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
  1. weighing not more than 80 g/m^2, or
  2. coloured throughout the mass; or
- (b) containing more than 8 % ash, and
  1. weighing not more than 80 g/m^2, or
  2. coloured throughout the mass; or

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

(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m^2/g; or

(e)containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m^2/g.

(B) For paper or paperboard weighing more than 150 g/m^2 :
- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
  1. a caliper of 225 micrometres (microns) or less, or
  2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

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

12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
48.01	4801.00	4801.0000	**Newsprint, in rolls or sheets.**	kg	Free
48.10			**Paper and paperboard, coated on one or both sides with kaolin (china clay) or other inorganic substances with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.**		

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
			- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:		
	4810.22		-- Light-weight coated paper:		
		4810.2210	--- In rolls	Kg	5%
		4810.2290	--- Other	Kg	15%
	4810.29		-- Other:		
		4810.2910	--- In rolls	Kg	5%
		4810.2990	--- Other	Kg	15%

Chapter 49

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

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
49.05			**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**		
	4905.20	4905.2000	- In book form	kg	5%
	4905.90	4905.9000	- Other	kg	5%



SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:

   (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);

   (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or

15. Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fiber or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Chapter 55
Man-made staple fibers

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
55.01			**Synthetic filament tow.**		
			- Of nylon or other polyamides:		
	5501.11	5501.1100	-- Of aramids	kg	Free
	5501.19	5501.1900	-- Other	kg	Free



Chapter 56
Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1. This Chapter does not cover:

(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

Chapter 57

Carpets and other textile floor coverings

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
57.03			**Carpets and other textile floor coverings (including turf), tufted, whether or not made up.**		
	5703.10	5703.1000	- Of wool or fine animal hair	m^2	35%
			- Of nylon or other polyamides:		
	5703.21	5703.2100	-- Turf	m^2	35%
	5703.29	5703.2900	-- Other	m^2	35%
			- Of other man-made textile materials :		
	5703.31	5703.3100	-- Turf	m^2	35%
	5703.39	5703.3900	-- Other	m^2	35%
	5703.90	5703.9000	- Of other textile materials	m^2	35%



Chapter 58
Special woven fabrics; tufted textile fabrics; Lace; tapestries; trimmings; embroidery

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
58.02			**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading .58.06; tufted textile fabrics, other than products of heading 57.03.**		
			- Terry towelling and similar woven terry fabrics, of cotton:		
		5802.1010	--- Unbleached	kg	15%
		5802.1090	--- Other	kg	25%

Chapter 59
Impregnated coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

3. For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

8. Heading 59.11 applies to the following goods, which do not fall in any other heading of section XI:

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:

(iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
59.11			**Textile products and articles, for technical uses, specified in note 8 to this Chapter.**		
	5911.40	5911.4000	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	kg	5%

Chapter 61
Articles of apparel and clothing accessories, Knitted or crocheted

Notes.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
61.16			**Gloves, mittens and mitts, knitted or crocheted.**		
	6116.10	6116.1000	- Impregnated, coated, covered or laminated with plastics or rubber	kg	35%

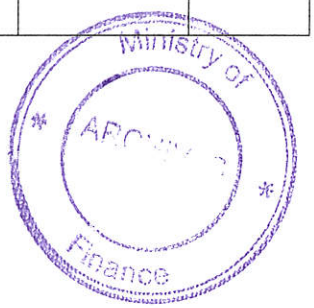
Chapter 62
Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

"Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
62.01			**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.**		
	6201.20	6201.2000	- Of wool or fine animal hair	u	35%
	6201.30	6201.3000	- Of cotton	u	35%
	6201.40	6201.4000	- Of man-made fibres	u	35%
	6201.90	6201.9000	- Of other textile materials	u	35%
62.02			**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.**		
	6202.20	6202.2000	- Of wool or fine animal hair	u	35%
	6202.30	6202.3000	- Of cotton	u	35%
	6202.40	6202.4000	- Of man-made fibres	u	35%
	6202.90	6202.9000	- Of other textile materials	u	35%
62.10			**Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.**		
	6210.20	6210.2000	- Other garments, of the type described in heading 62.01	u	35%
	6210.30	6210.3000	- Other garments, of the type described in heading 62.02	u	35%



Chapter 63

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

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
63.06			**Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.**		
	6306.20		- Tents (including temporary canopies and similar articles):		

Chapter 64
Footwear, gaiters and the like; parts of such articles

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	6406.20		- Outer soles and heels, of rubber or plastics:		
		6406.2010	--- Heels	kg	5%
		6406.2090	--- Other	kg	15%



Chapter 68
Articles of stone, plaster, cement, asbestos, Mica or similar materials

Notes.

1. This Chapter does not cover:

(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
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 face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	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.**		
			- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:		
	6815.11	6815.1100	-- Carbon fibres	kg	35%
	6815.12	6815.1200	-- Fabrics of carbon fibres	kg	35%
	6815.13	6815.1300	-- Other articles of carbon fibres	kg	35%
	6815.19	6815.1900	-- Other	kg	35%
			- Other articles:		
	6815.91	6815.9100	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	kg	35%

Chapter 69
Ceramic products

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping:

   (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;

   (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

   (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2. This Chapter does not cover:

   (ij) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
69.03			**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.**		
	6903.10	6903.1000	- Containing, by weight, more than 50 % of free carbon	kg	5%



Chapter 70
Glass and glassware

Notes.

1. This Chapter does not cover:

(d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;

(e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;

(g) Luminaires and lighting fittings, illuminated signs , illuminated nameplates or the like having a permanently fixed light source, or parts thereof of heading 94.05;

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
70.01	7001.00	7001.0000	**Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass.**	Kg	15%
70.11			**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.**		
70.19			**Glaass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).**		
			- Slivers, rovings, yarn and chopped strands and mats thereof:		
	7019.11	7019.1100	-- Chopped strands, of a length of not more than 50 mm	kg	15%
	7019.12	7019.1200	-- Rovings	kg	15%
	7019.13	7019.1300	-- Other yarn, slivers	kg	15%
	7019.14	7019.1400	-- Mechanically bonded mats	kg	15%
	7019.15	7019.1500	-- Chemically bonded mats	kg	15%
	7019.19	7019.1900	-- Other	kg	15%
			- Mechanically bonded fabrics :		
	7019.61	7019.6100	-- Closed woven fabrics of rovings	kg	15%
	7019.62	7019.6200	-- Other closed fabrics of rovings	kg	15%
	7019.63	7019.6300	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg	15%
	7019.64	7019.6400	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	kg	15%
	7019.65	7019.6500	-- Open woven fabrics of a width not exceeding 30 cm	kg	15%
	7019.66	7019.6600	-- Open woven fabrics of a width exceeding 30 cm	kg	15%
	7019.69	7019.6900	-- Other	kg	15%
			- Chemically bonded fabrics :		
	7019.71	7019.7100	-- Veils (thin sheets)	kg	15%
	7019.72	7019.7200	-- Other closed fabrics	kg	15%
	7019.73	7019.7300	-- Other open fabrics	kg	15%
	7019.80	7019.8000	- Glass wool and articles of glass wool	kg	15%
	7019.90	7019.9000	- Other	kg	15%

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

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
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.**		
			- Other, unworked or simply sawn or roughly shaped:		
	7104.21	7104.2100	-- Diamonds	kg	35%
	7104.29	7104.2900	-- Other	kg	35%
			- Other:		
	7104.91	7104.9100	-- Diamonds	kg	35%
	7104.99	7104.9900	-- Other	kg	35%
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 other than goods of heading 85.49.**		



SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:

   (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

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, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);

7. Classification of composite articles:

   Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General 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**

   (i) All metal waste and scrap;

   (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.".

9. For the purposes of Chapters 74 to 76 and 78 to 81, 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.

   Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.

   (b) **Profiles**

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

(c) **Wire**

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

(d) **Plates, sheets, strip and foil**

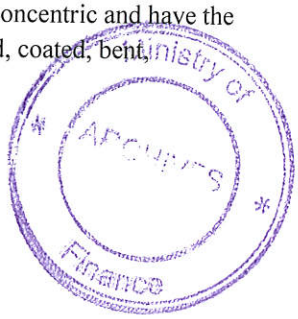
Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal 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 for plates, sheets, strip, and foil apply, *inter alia*, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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



Chapter 72
Iron and steel

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
72.10			**Flat -rolled products of iron or non-alloy steel, of width of 600mm or more, clad, plated or coated.**		
	7210.50		- Plated or coated with chromium oxides or with chromium and chromium oxides:		
		7210.5010	--- Not printed	kg	15%
		7210.5090	--- Other	kg	25%
			- Plated or coated with aluminium:		
	7210.61	7210.6100	-- Plated or coated with aluminium-zinc alloys:	kg	15%
	7210.69	7210.6900	--Other	kg	15%
	7210.70	7210.7000	- Painted, varnished or coated with plastics	kg	15%
	7210.90	7210.9000	- Other	kg	15%
72.19			**Flat -rolled products of stainless steel, of a width of 600 mm or more.**		
			- 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%
	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%

Chapter 73

Articles of iron or steel

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
73.11	7311.00	7311.0000	**Containers for compressed or liquefied gas, of iron or steel.**	kg	5%

Chapter 74

Copper and articles thereof

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
74.19			**Other articles of copper.**		
	7419.20	7419.2000	- Cast, moulded, stamped or forged, but not further worked	kg	35%
	7419.80		- Other:		
		7419.8010	--- Articles for use in stove and water flow meter manufacturing	kg	15%
		7419.8090	--- Other	kg	35%

Chapter 75

Nickel and articles thereof

Subheading Notes.

2. Notwithstanding the provisions of Chapter Note 9 (c) to Section XV, 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.



Chapter 76
Aluminum and articles thereof

Subheading Notes.

2. Notwithstanding the provisions of Chapter Note 9 (c) to Section XV, 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 (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
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.**		
	7615.10		-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
		7615.1010	--- Articles	kg	35%
		7615.1090	--- Parts	kg	15%
	7615.20		- Sanitary ware and parts thereof:		
		7615.2010	--- Sanitary ware	kg	35%
		7615.2090	--- Parts	kg	15%

Chapter 81

Other base metals; cermets; articles thereof

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
81.03			**Tantalum and articles thereof, including waste and scrap.**		
			- Other:		
	8103.91	8103.9100	-- Crucibles	kg	25%
	8103.99	8103.9900	-- Other	kg	25%
81.06			**Bismuth and articles thereof, including waste and scrap.**		
	8106.10	8106.1000	- Containing more than 99.99 % of bismuth, by weight	kg	25%
	8106.90	8106.9000	- Other	kg	25%
81.09			**Zirconium and articles thereof, including waste and scrap.**		
			- Unwrought zirconium; powders:		
	8109.21	8109.2100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	Free
	8109.29	8109.2900	-- Other	kg	Free
			- Waste and scrap:		
	8109.31	8109.3100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	Free
	8109.39	8109.3900	-- Other	kg	Free
			- Other:		
	8109.91	8109.9100	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	25%
	8109.99	8109.9900	-- Other	kg	25%
81.12			**Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap.**		
			- Hafnium:		
	8112.31	8112.3100	-- Unwrought; waste and scrap; powders	kg	Free
	8112.39	8112.3900	-- Other	kg	25%
			- Rhenium:		
	8112.41	8112.4100	-- Unwrought; waste and scrap; powders	kg	Free
	8112.49	8112.4900	-- Other	kg	25%
			- Cadmium:		
	8112.61	8112.6100	-- Waste and scrap	kg	Free
	8112.69	8112.6900	-- Other	kg	25%

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.

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:

   (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;

6. (A) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that:

   (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

   (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

   (B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 85.49.

   (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

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

Notes.

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

(A) Heading 84.19 does not, however, cover :
- (i) Germination plant, incubators or brooders (heading 84.36);
- (ii) Grain dampening machines (heading 84.37);
- (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (v) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover:
- (i) Sewing machines for closing bags or similar containers (heading 84.52); or
- (ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover:
- (i) Ink-jet printing machines (heading 84.43); or
- (ii) Water-jet cutting machines (heading 84.56).

5. For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separateunits.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being a part of an automatic data processing system if it meets all of the following conditions:

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system

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

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

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6(C) above:

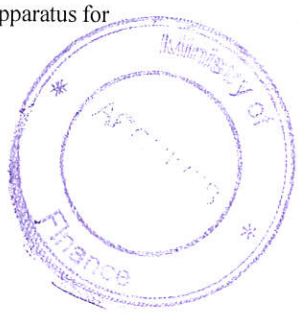
(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.



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

10. For the purposes of heading 84.85, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11. (A) Note 12 (a) and (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light-emitting diodes (LED).

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates in to a flat panel. It doesn't cover the manufacture of glass or the assembly of printed circuit boards or other electronic components on to the flat panel. The expression "flat panel display" doesn't cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of kind used for:

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits;

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the nomenclature.

Subheading Notes.

2. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 6 © 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).

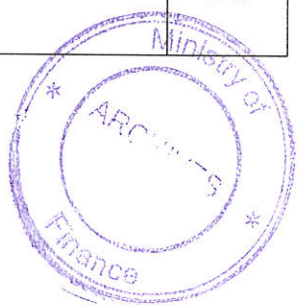
Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
84.14			**Air or vacuum pumps, air or other gas compressors and fan; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.**		
	8414.70	8414.7000	- Gas-tight biological safety cabinets	u	15%
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 or drawers, or combinations thereof:		
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,**		

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
			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:		
	8419.12	8419.1200	-- Solar water heaters	u	Free
	8419.19	8419.1900	-- Other	u	Free
			- Dryers:		
	8419.33	8419.3300	-- Lyophilisation apparatus, freeze drying units and spray dryers	u	Free
	8419.34	8419.3400	-- Other, for agricultural products	u	Free
	8419.35	8419.3500	-- Other, for wood, paper pulp, paper or paperboard	u	Free
	8419.39	8419.3900	-- Other	u	Free
84.21			**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**		
			- Filtering or purifying machinery and apparatus for gases:		
	8421.32	8421.3200	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	u	Free
84.28			**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**		
	8428.70	8428.7000	- Industrial robots	u	5%
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 or microbial fats or oils.**		
84.62			**Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.**		
			- Hot forming machines for forging, die forging (including presses) and hot hammers:		
	8462.11	8462.1100	-- Closed die forging machines	u	Free

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	8462.19	8462.1900	-- Other	u	Free
			- Bending, folding, straightening or flattening machines (including press brakes) for flat products:		
	8462.22	8462.2200	-- Profile forming machines	u	Free
	8462.23	8462.2300	-- Numerically controlled press brakes	u	Free
	8462.24	8462.2400	-- Numerically controlled panel benders	u	Free
	8462.25	8462.2500	-- Numerically controlled roll forming machines	u	Free
	8462.26	8462.2600	-- Other numerically controlled bending, folding, straightening or flattening machines	u	Free
	8462.29	8462.2900	-- Other	u	Free
			- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:		
	8462.32	8462.3200	-- Slitting lines and cut-to-length lines	u	Free
	8462.33	8462.3300	-- Numerically controlled shearing machines	u	Free
	8462.39	8462.3900	-- Other	u	Free
			- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:		
	8462.42	8462.4200	-- Numerically controlled	u	Free
	8462.49	8462.4900	-- Other	u	Free
			- Machines for working tube, pipe, hollow section and bar (excluding presses):		
	8462.51	8462.5100	-- Numerically controlled	u	Free
	8462.59	8462.5900	-- Other	u	Free
			- Cold metal working presses:		
	8462.61	8462.6100	-- Hydraulic presses	u	Free
	8462.62	8462.6200	-- Mechanical presses	u	Free
	8462.63	8462.6300	-- Servo-presses	u	Free
	8462.69	8462.6900	-- Other	u	Free
	8462.90	8462.9000	- Other	u	Free
84.79			**Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.**		
	8479.20	8479.2000	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	u	Free
			- Other machines and mechanical appliances:		
	8479.83	8479.8300	-- Cold isostatic Presses	u	Free
84.82			**Ball or roller bearings.**		
	8482.40	8482.4000	- Needle roller bearings, including cage and needle roller assemblies	u	25%
	8482.50	8482.5000	- Other cylindrical roller bearings, including cage and roller assemblies	U	25%

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
84.85			**Machines for additive manufacturing.**		
	8485.10	8485.1000	- By metal deposit	u	Free
	8485.20	8485.2000	- By plastics or rubber deposit	u	Free
	8485.30	8485.3000	- By plaster, cement, ceramics or glass deposit	u	Free
	8485.80	8485.8000	- Other	u	Free
	8485.90	8485.9000	- Parts	kg	Free
84.86			**Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.**		
	8486.40	8486.4000	- Machines and apparatus specified in Note 11 (C) to this chapter	u	Free



Chapter 85

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

Notes.

5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

7. For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processer) or have otherwise assumed the character of goods of other headings.

   For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

11. For the purposes of heading 85.39, the expression "light-emitting diode (LED) light sources" covers :

   (a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

   (b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12. For the purposes of headings 85.41 and 85.42:

   (a) (i)"Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

   Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

   "Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.
   All the elements in semiconductor-based transducers are indivisibly
   combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

   The following expressions mean:

   (1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

(2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;

(b) " Electronic integrated circuits" are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin or thick - film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.).These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.

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

(iv) Multi-component integrated circuits (MCOs); a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon - based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33,85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

2. "Silicon based" means built on a silicon substrate, or made of silicon material, or manufactured onto integrated circuit die.

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3. (a) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) **"Silicon based actuators"**consists of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) **"Silicon based resonators"** are components that consists of microelectronic or mechanical structures that are created in the Mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) **"Silicon based oscillators"** are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

Subheading Notes.

1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:

   - writing speed exceeding 0.5 mm per microsecond;

   - time resolution 50 nanoseconds or less;

   - frame rate exceeding 225,000 frames per second.

2. In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.

3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).

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

5. For the purposes of subheadings 8549.11 to 8549.19, "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.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
85.01			**Electric motors and generators (excluding generating sets).**		
	8501.30		- Other DC motors; DC generators, other than photovoltaic generators:		
	8501.60		- AC generators (alternators), other than photovoltaic generators:		
			- Photovoltaic DC generators:		
	8501.71	8501.7100	-- Of an output not exceeding 50 W	u	15%
	8501.72	8501.7200	-- Of an output exceeding 50 W	u	15%
	8501.80	8501.8000	- Photovoltaic AC generators	u	15%

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
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.**		
			- Resistance heated furnaces and ovens:		
	8514.11		-- Hot isostatic presses:		
		8514.1110	--- Presented SKD for the assembly industry	u	5%
		8514.1190	--- Other	u	15%
	8514.19		-- Other		
		8514.1910	--- Presented SKD for the assembly industry	u	5%
		8514.1990	--- Other	u	15%
			- Other furnaces and ovens:		
	8514.31		-- Electron beam furnaces		
		8514.3110	--- Presented SKD for the assembly industry	u	5%
		8514.3190	--- Other	u	15%
	8514.32		-- Plasma and vacuum arc furnaces:		
		8514.3210	--- Presented SKD for the assembly industry	u	5%
		8514.3290	--- Other	u	15%
	8514.39		-- Other:		
		8514.3910	--- Presented SKD for the assembly industry	u	5%
		8514.3990	--- Other	u	15%
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		- Electric instantaneous or storage water heaters and immersion heaters:		
		8516.1010	--- Presented CKD for the assembly industry	u	15%
		8516.1020	--- Presented SKD for the assembly industry	u	25%
		8516.1030	--- Presented CBU form	u	35%
			- Electro-thermic hair-dressing or hand- drying apparatus:		
	8516.31		-- Hair dryers:		
		8516.3110	--- Semi Knocked Down (SKD) to be assembled by domestic industry	u	25%
85.17			**Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, image or other data, including apparatus for communication in a**		

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
			wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43,85.25,85.27 or 85.28.		
			-Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:		
	8517.13		-- Smartphones:		
		8517.1310	--- Presented CKD for the assembly industry	u	Free
		8517.1320	--- Presented SKD for the assembly industry	u	5%
		8517.1390	--- Other	u	15%
	8517.14		-- Other telephones for cellular networks or for other wireless networks:		
		8517.1410	--- Presented CKD for the assembly industry	u	Free
		8517.1420	--- Presented SKD for the assembly industry	u	5%
		8517.1490	--- Other	u	15%
			- Parts:		
	8517.71	8517.7100	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	5%
	8517.79	8517.7900	-- Other	kg	5%
85.24			**Flat panel display modules, whether or not incorporating touch-sensitive screens.**		
			- Without drivers or control circuits:		
	8524.11	8524.1100	-- Of liquid crystals	u	25%
	8524.12	8524.1200	-- Of organic light-emitting diodes (OLED)	u	25%
	8524.19	8524.1900	-- Other	u	25%
			- Other:		
	8524.91	8524.9100	-- Of liquid crystals	u	25%
	8524.92	8524.9200	-- Of organic light-emitting diodes (OLED)	u	25%
	8524.99	8524.9900	-- Other	u	25%
85.25			**Transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.**		
			- Television cameras, digital cameras and video camera recorders:		
	8525.81	8525.8100	-- High-speed goods as specified in Subheading Note 1 to this Chapter	u	15%
	8525.82	8525.8200	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	u	15%
	8525.83	8525.8300	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter	u	15%
	8525.89	8525.8900	-- Other	u	15%
85.29			**Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.**		
85.39			**Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED)**		

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
			light sources.		
			- Light-emitting diode (LED) light sources:		
	8539.51		-- Light-emitting diode (LED) modules:		
		8539.5110	--- Presented Semi Knock Down (SKD) for assembly industry	u	15%
		8539.5120	--- Complete Built Up (CBU)	u	25%
	8539.52		-- Light-emitting diode (LED) lamps:		
		8539.5210	--- Presented Semi Knock Down (SKD) for assembly industry	u	15%
		8539.5220	--- Complete Built Up (CBU)	u	25%
85.41			**Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.**		
			- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):		
	8541.41	8541.4100	-- Light-emitting diodes (LED)	u	Free
	8541.42	8541.4200	-- Photovoltaic cells not assembled in modules or made up into panels	u	Free
	8541.43	8541.4300	-- Photovoltaic cells assembled in modules or made up into panels	u	Free
	8541.49	8541.4900	-- Other	u	Free
			- Other semiconductor devices:		
	8541.51	8541.5100	-- Semiconductor-based transducers	u	5%
	8541.59	8541.5900	-- Other	u	5%
85.43			**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**		
	8543.40	8543.4000	- Electronic cigarettes and similar personal electric vaporising devices	u	35%
85.48	8548.00	8548.0000	**Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.**	kg	35%
85.49			**Electrical and electronic waste and scrap.**		
			- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
	8549.11	8549.1100	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	kg	35%
	8549.12	8549.1200	-- Other, containing lead, cadmium or mercury	kg	35%
	8549.13	8549.1300	-- Sorted by chemical type and not containing lead, cadmium or mercury	kg	35%
	8549.14	8549.1400	-- Unsorted and not containing lead, cadmium or mercury	kg	35%

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	8549.19	8549.1900	-- Other	kg	35%
			- Of a kind used principally for the recovery of precious metal:		
	8549.21	8549.2100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	35%
	8549.29	8549.2900	-- Other	kg	35%
			- Other electrical and electronic assemblies and printed circuit boards:		
	8549.31	8549.3100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	35%
	8549.39	8549.3900	-- Other	kg	35%
			- Other:		
	8549.91	8549.9100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	35%
	8549.99	8549.9900	-- Other	kg	35%

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

2. The expressions "Parts" and "Parts and accessories" do not apply to the following articles, whether or not they areidentifiable as for the goods of this Section:

   (k) Luminaires and lighting fittings and parts thereof of heading 94.05; or



Chapter 87

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

Subheading Note.

1. Subheading 8708.22 covers :

   (a) front windscreens (windshields), rear windows and other windows, framed; and

   (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,
   when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
87.01			**Tractors (other than tractors of heading 87.09).**		
			- Road tractors for semi-trailers:		
	8701.21		-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		8701.2110	--- New	u	Free
		8701.2120	--- Used, Of age not exceeding four years	u	Free
		8701.2130	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.2140	--- Used, Of age exceeding seven years	u	Free
	8701.22		-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
		8701.2210	--- New	u	Free
		8701.2220	--- Used, Of age not exceeding four years	u	Free
		8701.2230	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.2240	--- Used, Of age exceeding seven years	u	Free
	8701.23		-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
		8701.2310	--- New	u	Free
		8701.2320	--- Used, Of age not exceeding four years	u	Free
		8701.2330	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.2340	--- Used, Of age exceeding seven years	u	Free
	8701.24		-- With only electric motor for propulsion:		
		8701.2410	--- New	u	Free
		8701.2420	--- Used, Of age not exceeding four years	u	Free
		8701.2430	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.2440	--- Used, Of age exceeding seven years	u	Free

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
	8701.29		-- Other:		
		8701.2910	--- New	u	Free
		8701.2920	--- Used, Of age not exceeding four years	u	Free
		8701.2930	--- Used, Of age exceeding four years but not exceeding seven years	u	Free
		8701.2940	--- Used, Of age exceeding seven years	u	Free
87.02			**Motor vehicles for the transport of ten or more persons, including the driver.**		
	8702.30		- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
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.**		
	8703.20		- Other vehicles, with only spark-ignition internal combustion piston engine:		
	8703.40		- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
	8703.60		- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
	8703.80		- Other vehicles, with only electric motor for propulsion:		
		8703.802	---- Used:		
		8703.8021	---- Of age one year or more but not exceeding two years	u	15%
		8703.8022	---- Of age exceeding two years or more but not exceeding four years	u	15%
		8703.8023	---- Of age exceeding four years but not exceeding seven years	u	15%
		8703.8024	---- Of age exceeding seven years	u	15%
87.04			**Motor vehicles for the transport of goods.**		
			- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	8704.21		-- g.v.w. not exceeding 5 tonnes:		
		8704.211	--- With a carrying capacity not exceeding 1,500 kg:		
		8704.2111	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8704.2112	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8704.2113	---- New, Completely Built Up (CBU)	u	25%

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
		8704.2114	---- Used, of age not exceeding four years	u	25%
		8704.2115	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8704.2116	---- Used, of age exceeding seven years	u	25%
		8704.212	--- With a carrying capacity exceeding 1,500 kg:		
		8704.2121	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.2122	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.2123	---- New, Completely Built Up (CBU)	u	15%
		8704.2124	---- Used, of age not exceeding four years	u	15%
		8704.2125	---- Used, of age exceeding four years but not exceeding seven years	u	15%
		8704.2126	---- Used, of age exceeding seven years	u	15%
	8704.22		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
		8704.221	--- New:		
		8704.2211	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.2212	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.2213	---- Completely Built Up (CBU)	u	15%
		8704.222	--- Used:		
		8704.2221	---- Of age not exceeding four years	u	15%
		8704.2222	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.2223	---- Of age exceeding seven years	u	15%
	8704.23		-- g.v.w. exceeding 20 tonnes:		
		8704.231	--- New:		
		8704.2311	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.2312	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.2313	---- Completely Built Up (CBU)	u	15%
		8704.232	--- Used:		
		8704.2321	---- Of age not exceeding four years	u	15%
		8704.2322	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.2323	---- Of age exceeding seven years	u	15%
			- Other, with only spark-ignition internal combustion piston engine :		
	8704.31		-- g.v.w. not exceeding 5 tonnes:		
		8704.311	--- With a carrying capacity not exceeding 1,500 kg:		

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
		8704.3111	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8704.3112	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8704.3113	---- New, Completely Built Up (CBU)	u	25%
		8704.3114	---- Used, of age not exceeding four years	u	25%
		8704.3115	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8704.3116	---- Used, of age exceeding seven years	u	25%
		8704.312	--- With a carrying capacity exceeding 1,500 kg:		
		8704.3121	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.3122	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.3123	---- New, Completely Built Up (CBU)	u	15%
		8704.3124	---- Used, of age not exceeding four years	u	15%
		8704.3125	----Used, of age exceeding four years but not exceeding seven years	u	15%
		8704.3126	---- Used, of age exceeding seven years	u	15%
	8704.32		-- g.v.w. exceeding 5 tonnes:		
		8704.321	--- New:		
		8704.3211	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.3212	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.3213	---- Completely Built Up (CBU)	u	15%
		8704.322	--- Used:		
		8704.3221	---- Of age not exceeding four years	u	15%
		8704.3222	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.3223	---- Of age exceeding seven years	u	15%
			- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
	8704.41		-- g.v.w. not exceeding 5 tonnes:		
		8704.411	--- With a carrying capacity not exceeding 1,500 kg:		
		8704.4111	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8704.4112	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8704.4113	---- New, Completely Built Up (CBU)	u	25%
		8704.4114	---- Used, of age not exceeding four years	u	25%

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
		8704.4115	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8704.4116	---- Used, of age exceeding seven years	u	25%
		8704.412	--- With a carrying capacity exceeding 1,500 kg:		
		8704.4121	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.4122	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.4123	---- New, Completely Built Up (CBU)	u	15%
		8704.4124	----Used, of age not exceeding four years	u	15%
		8704.4125	---- Used, of age exceeding four years but not exceeding seven years	u	15%
		8704.4126	---- Used, of age exceeding seven years	u	15%
	8704.42		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
		8704.421	--- New:		
		8704.4211	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.4212	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.4213	---- Completely Built Up (CBU)	u	15%
		8704.422	--- Used:		
		8704.4221	---- Of age not exceeding four years	u	15%
		8704.4222	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.4223	---- Of age exceeding seven years	u	15%
	8704.43		-- g.v.w. exceeding 20 tonnes		
		8704.431	--- New:		
		8704.4311	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.4312	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.4313	---- Completely Built Up (CBU)	u	15%
		8704.432	--- Used:		
		8704.4321	---- Of age not exceeding four years	u	15%
		8704.4322	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.4323	---- Of age exceeding seven years	u	15%
			- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
	8704.51		-- g.v.w. not exceeding 5 tonnes:		

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
		8704.511	--- With a carrying capacity not exceeding 1,500 kg:		
		8704.5111	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		8704.5112	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	15%
		8704.5113	---- New, Completely Built Up (CBU)	u	25%
		8704.5114	---- Used, of age not exceeding four years	u	25%
		8704.5115	---- Used, of age exceeding four years but not exceeding seven years	u	25%
		8704.5116	---- Used, of age exceeding seven years	u	25%
		8704.512	--- With a carrying capacity exceeding 1,500 kg:		
		8704.5121	---- New, Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.5122	---- New, Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.5123	---- New, Completely Built Up (CBU)	u	15%
		8704.5124	---- Used, of age not exceeding four years	u	15%
		8704.5125	---- Used, of age exceeding four years but not exceeding seven years	u	15%
		8704.5126	---- Used, of age exceeding seven years	u	15%
	8704.52		-- g.v.w. exceeding 5 tonnes:		
		8704.521	--- New:		
		8704.5211	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.5212	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.5213	---- Completely Built Up (CBU)	u	15%
		8704.522	--- Used:		
		8704.3521	---- Of age not exceeding four years	u	15%
		8704.5222	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.5223	---- Of age exceeding seven years	u	15%
	8704.60		- Other with only electric motor for propulsion:		
		8704.601	--- New:		
		8704.6011	---- Completely Knocked Down (CKD) to be assembled by domestic industry	u	Free
		8704.6012	---- Semi Knocked Down (SKD) to be assembled by domestic industry	u	5%
		8704.6013	---- Completely Built Up (CBU) form	u	15%
		8704.602	---- Used:		
		8704.6021	---- Of age one year or more but not exceeding two years	u	15%
		8704.6022	---- Of age exceeding two years or more but not exceeding four years	u	15%

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
		8704.6023	---- Of age exceeding four years but not exceeding seven years	u	15%
		8704.6024	---- Of age exceeding seven years	u	15%
87.08			**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**		
	8708.22	8708.2200	-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	kg	25%
			- Other parts and accessories:		
	8708.91		--Radiators and parts thereof:		
		8708.9110	--- Radiators	kg	25%
		8708.9190	--- Parts	kg	5%
87.11			**Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.**		
	8711.10		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
	8711.20		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
	8711.30		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
	8711.40		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
	8711.50		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:		

Chapter 88

Aircraft, spacecraft, and parts thereof

Note.

1. For the purposes of this Chapter, the expression "unmanned aircraft "means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft ,revewoh ,"does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
88.02			**Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**		
88.06			**Unmanned aircraft.**		
	8806.10	8806.1000	- Designed for the carriage of passengers	U	Free
			-Other, for remote-controlled flight only :		
	8806.21	8806.2100	-- With maximum take-off weight not more than 250 g	U	Free
	8806.22	8606.2200	-- With maximum take-off weight more than 250 g but not more than 7 kg	U	Free
	8806.23	8806.2300	-- With maximum take-off weight more than 7 kg but not more than 25 kg	U	Free
	8806.24	8806.2400	-- With maximum take-off weight more than 25 kg but not more than 150 kg	U	Free
	8806.29	8806.2900	-- Other	U	Free
			- Other:		
	8806.91	8806.9100	-- With maximum take-off weight not more than 250 g	U	Free
	8806.92	8806.9200	-- With maximum take-off weight more than 250 g but not more than 7 kg	U	Free
	8806.93	8806.9300	-- With maximum take-off weight more than 7 kg but not more than 25 kg	U	Free
	8806.94	8806.9400	-- With maximum take-off weight more than 25 kg but not more than 150 kg	U	Free
	8806.99	8806.9900	-- Other	U	Free
88.07			**Parts of goods of heading 88.01, 88.02 or 88.06.**		
	8807.10	8807.1000	- Propellers and rotors and parts thereof	kg	Free
	8807.20	8807.2000	- Under-carriages and parts thereof	kg	Free
	8807.30	8807.3000	- Other parts of airplanes, helicopters or unmanned aircraft	kg	Free
	8807.90	8807.9000	- Other	kg *	Free

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Chapter 89

Ships, boats and floating structures

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
89.03			**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**		
			- Inflatable (including rigid hull inflatable) boats:		
	8903.11	8903.1100	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	u	Free
	8903.12	8903.1200	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	u	Free
	8903.19	8903.1900	-- Other	u	Free
			- Sailboats, other than inflatable, with or without auxiliary motor:		
	8903.21	8903.2100	-- Of a length not exceeding 7.5 m	u	Free
	8903.22	8903.2200	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	Free
	8903.23	8903.2300	-- Of a length exceeding 24 m	u	Free
			- Motorboats, other than inflatable, not including outboard motorboats:		
	8903.31	8903.3100	-- Of a length not exceeding 7.5 m	u	Free
	8903.32	8903.3200	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	Free
	8903.33	8903.3300	-- Of a length exceeding 24 m	u	Free
			- Other:		
	8903.93	8903.9300	-- Of a length not exceeding 7.5 m	u	Free
	8903.99	8903.9900	-- Other	u	Free

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:

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
90.06			**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39,**		
			- Other cameras:		
	9006.53	9006.5300	-- For roll film of a width of 35 mm	u	35%
90.13			**Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**		
90.22			**Apparatus based on the use of x-rays or of alpha, beta or gamma or other ionising 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.**		
	9022.20		- Apparatus based on the use of alpha, beta or gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
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 checkingviscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring orchecking quantities of heat, sound or light(including exposure meters); micro tomes.**		
			- Other instruments and apparatus:		
	9027.81	9027.8100	-- Mass spectrometers	u	Free
	9027.89	9027.8900	-- Other	u	Free
90.28			**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**		
	9028.30		- Electricity meters:		
		9028.3010	--- Completely Knocked Down (CKD) to be assembled by domestic industry	u	5%
		9028.3030	--- Completely Built Up (CBU) form	u	15%

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
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.**		
	9030.30		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):		
			- Other instruments and apparatus:		
	9030.82	9030.8200	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	u	35%
90.31			**Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.**		
			- Other optical instruments and appliances:		
	9031.41	9031.4100	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	u	15%

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires 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:

   (f) Lamps or light sources and parts thereof of Chapter 85;

   (l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specifically constructed for games(heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns(heading 95.05);or

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.

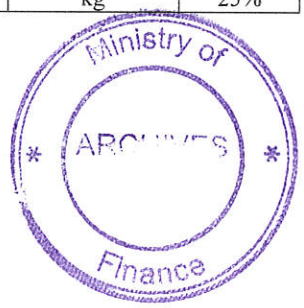
Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings."

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
94.01			**Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.**		
			- Swivel seats with variable height adjustment:		
	9401.31	9401.3100	-- Of wood	u	35%
	9401.39	9401.3900	-- Other	u	35%
			- Seats other than garden seats or camping equipment, convertible into beds:		
	9401.41	9401.4100	-- Of wood	u	35%
	9401.49	9401.4900	-- Other	u	35%
			- Parts:		
	9401.91	9401.9100	-- Of wood	kg	15%
	9401.99	9401.9900	-- Other	kg	15%
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	9402.1000	- Dentists', barbers' or similar chairs and parts thereof	kg	5%
	9402.90	9402.9000	- Other	kg	5%
94.03			**Other furniture and parts thereof.**		
			- Parts:		
	9403.91	9403.9100	-- Of wood	kg	15%
	9403.99	9403.9900	-- Other	kg	15%

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Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
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.**		
	9404.40	9404.4000	- Quilts, bedspreads, eiderdowns and duvets (comforters)	u	35%
94.05			**Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**		
			- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
	9405.11	9405.1100	-- Designed for use solely with light-emitting diode (LED) light sources	kg	15%
	9405.19	9405.1900	-- Other	kg	25%
			- Electric table, desk, bedside or floor-standing luminaires:		
	9405.21		-- Designed for use solely with light-emitting diode (LED) light sources:		
		9405.2110	--- Presented Semi Knocked Down (SKD) to be assembled by domestic industries	kg	Free
		9405.2190	--- Other	kg	5%
	9405.29		-- Other:		
		9405.2910	--- Presented Semi Knocked Down (SKD) to be assembled by domestic industries	kg	15%
		9405.2990	--- Other	kg	25%
			- Lighting strings of a kind used for Christmas trees:		
	9405.31	9405.3100	-- Designed for use solely with light-emitting diode (LED) light sources	kg	25%
	9405.39	9405.3900	-- Other	kg	25%
			- Other electric luminaires and lighting fittings:		
	9405.41		-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources:		
		9405.4110	--- Presented Semi Knocked Down (SKD) to be assembled by domestic industries	kg	Free
		9405.4190	--- Other	kg	5%
	9405.42		-- Other, designed for use solely with light-emitting diode (LED) light sources:		
		9405.4210	--- Presented Semi Knocked Down (SKD) to be assembled by domestic industries	kg	Free
		9405.4290	--- Other	kg	5%
	9405.49		-- Other:		
		9405.4910	--- Presented Semi Knocked Down (SKD) to be assembled by domestic industries	kg	15%
		9405.4990	--- Other	kg	25%
	9405.50		- Non-electrical luminaires and lighting fittings:		
		9405.5010	--- Designed for use with kerosene or other oils	kg	15%

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
		9405.5020	--- Other, non-electrical luminaires, including lanterns operating by butane and similar non-petroleum origin gases	kg	5%
		9405.5090	--- Other	kg	25%
			- Illuminated signs, illuminated name-plates and the like:		
	9405.61		-- Designed for use solely with light-emitting diode (LED) light sources:		
		9405.6110	--- Completely Knocked Down (CKD) to be assembled by domestic industry	kg	15%
		9405.6120	---Semi Knocked Down (SKD) to be assembled by domestic industry	kg	25%
		9405.6130	--- Completely Built Up (CBU) form	kg	35%
	9405.69	9405.6900	-- Other	kg	35%
94.06			**Prefabricated buildings.**		
	9406.20	9406.2000	- Modular building units, of steel	kg	25%



Chapter 95
Toys, games and sports requisites; parts and accessories thereof

Notes.

1. This Chapter does not cover:

   (p) Unmanned aircraft (heading 88.06);

6. For the purposes of heading 95.08:

   (a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

   (b) The expression "water park amusements" means a device or combination of devices or equipment that are characterized by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

   (c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

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

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
95.04			**Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment.**		
95.08			**Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.**		
	9508.10	9508.1000	- Travelling circuses and travelling menageries	kg	15%
			- Amusement park rides and water park amusements:		
	9508.21	9508.2100	-- Roller coasters	kg	15%
	9508.22	9508.2200	-- Carousels, swings and roundabouts	kg	15%
	9508.23	9508.2300	-- Dodge'em cars	kg	15%
	9508.24	9508.2400	-- Motion simulators and moving theatres	kg	15%
	9508.25	9508.2500	-- Water rides	kg	15%
	9508.26	9508.2600	-- Water park amusements	kg	15%
	9508.29	9508.2900	-- Other	kg	15%
	9508.30	9508.3000	- Fairground amusements	kg	15%
	9508.40	9508.4000	- Travelling theatres	kg	15%

Chapter 96
Miscellaneous manufactured articles

Notes.

1. This Chapter does not cover:

   (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (6)
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 a sheath	kg	15%
96.17	9617.00	9617.0000	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.**	kg	35%
96.19			**Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.**		
		9619.0010	--- Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and Similar articles for babies	kg	15%
		9619.0090	--- Other	kg	25%

Chapter 97
Works of art, collectors' pieces and antiques

Notes.

2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

Heading (1)	HS Code (2)	Tariff Number (3)	Commodity Description (4)	Unit of Measurement (5)	Customs Duty Rate (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, mosaics and similar decorative plaques.**		
			- Of an age exceeding 100 years:		
	9701.21	9701.2100	-- Paintings, drawings and pastels	u	15%
	9701.22	9701.2200	-- Mosaics	u	15%
	9701.29	9701.2900	-- Other	kg	15%
			- Other:		
	9701.91	9701.9100	-- Paintings, drawings and pastels	u	15%
	9701.92	9701.9200	-- Mosaics	u	15%
	9701.99	9701.9900	-- Other	kg	15%
97.02			**Original engravings, prints and lithographs.**		
	9702.10	9702.1000	- Of an age exceeding 100 years	u	15%
	9702.90	9702.9000	- Other	u	15%
97.03			**Original sculpture and statuary, in any material.**		
	9703.10	9703.1000	- Of an age exceeding 100 years	u	15%
	9703.90	9703.9000	- Other	u	15%
97.05			**Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.**		
	9705.10	9705.1000	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	kg	15%
			- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:		
	9705.21	9705.2100	-- Human specimens and parts thereof	kg	15%
	9705.22	9705.2200	-- Extinct or endangered species and parts thereof	kg	15%
	9705.29	9705.2900	--Other	kg	15%
			- Collections and collectors' pieces of numismatic interest:		
	9705.31	9705.3100	-- Of an age exceeding 100 years	kg	15%
	9705.39	9705.3900	-- Other	kg	15%
97.06			**Antiques of an age exceeding 100 years.**		
	9706.10	9706.1000	- Of an age exceeding 250 years	kg	15%
	9706.90	9706.9000	- Other	kg	15%