

**Republic of Iraq**  
**Ministry of Finance**  
**Public Commission of Customs**

**Customs Tariff Table**  
**According to the Harmonized System**

**Section I  
LIVE ANIMALS;  
ANIMAL PRODUCTS**

**NOTES:**

- 1- Each reference in this Section to a particular genus or species of an animal also covers, except where the context otherwise requires, the young of that genus or species.
- 2- Except where the context otherwise requires, any reference in the customs tariffs table to (dried) products also covers products which have been dehydrated, evaporated or freeze-dried

**CHAPTER 1 : Live Animals**

**Notes:**

1- This chapter covers all Live animals except:

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates of heading 03.01, 03.06 or 03.07.
- (b) Cultures of micro-organisms and other products of heading 30.02.
- (c) Animals of heading 95.08.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
01.01		Live horses, asses, mules and hinnies:		
		- Pure-bred breeding animals:		
		--- Of Arab breed		
	01 01 10 10	--- Other	Number	10
	01 01 10 20	- Other:	Number	10
		--- Horses for sport		
	01 01 90 10	--- Ponies	Number	10
	01 01 90 20	--- Asses	Number	10
	01 01 90 30	--- Mules	Number	10
	01 01 90 40	--- Hinnies	Number	10
	01 01 90 50	--- Other	Number	10
	01 01 90 90	Live bovine Animals:	Number	10
01.02		- Pure-bred breeding animals		
	01 02 10 00	--- Other	Number	10
	01 02 90 00	Live swine:	Number	10
01.03		- Pure-bred breeding animals		
	01 03 10 00	- Other:	Number	10
		-- Weighing less than 50 kg		
	01 03 91 00	-- Weighing 50 kg or more	Number	30
	01 03 92 00	Live sheep and goats:	Number	30
01.04				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
01.05	01 04 10 10	- Sheep:	Number	10
	01 04 10 90	- Pure-bred breeding animals --- Other	Number	10
	01 04 20 10	- Goats:	Number	10
	01 04 20 90	- Pure-bred breeding animals --- Other	Number	10
		Live poultry, that is to say, fowls of species Gallus domesticus, ducks, geese, fowls, turkeys and guinea fowls:		
	01 05 11 00	- Weighing not more than 185 g: -- Fowls of species Gallus Domesticus --Turkeys --- Other	Number	10
	01 05 12 00	- Other:	Number	10
	01 05 19 00	-- Fowls of species Gallus Domesticus weighing not more than 2000 g: --- Layers --- Broilers --- Breeding fowls --- Other	Number	10
	01 05 92 10	-- Fowls of species Gallus Domesticus weighing more than 2000 g: --- Layers --- Broilers --- Breeding fowls --- Other	Number	10
	01 05 92 20		Number	10
	01 05 92 30		Number	10
	01 05 92 90		Number	10
	01 05 93 10	- Other:	Number	10
	01 05 93 20		Number	10
	01 05 93 30		Number	10
	01 05 93 90		Number	10
01.06	01 05 99 10	--- Domestic ducks and geese	Number	10
	01 05 99 20	--Turkeys	Number	10
	01 05 99 90	--- Other	Number	10
	01 06 11 00	Other Live Animals - Mammals -- Primates	Number	10
	01 06 12 00	-- Whales, dolphins and porpoises (mammals of order Cetacea), manatees and dugongs	Number	10



**Chapter 2**  
**Meat and Edible Meat Offal**

**Notes:**

**1- This chapter does not cover:**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
02.01		Meat of bovine animals, fresh or chilled:		
		- Carcasses or half-carcasses		
		- Other cuts with bone in	kilogram	10
02.02	02 01 10 00	- Boneless	kilogram	10
	02 01 20 00	Meat of bovine animals, frozen.	kilogram	10
	02 01 30 00	- Carcasses or half-carcasses		
02.03	02 02 10 00	- Other cuts with bone in	kilogram	10
	02 02 20 00	- Boneless	kilogram	10
		--- Minced, whether or not in the form of burgers		
02.03	02 02 30 10	--- Other	kilogram	10
		Meat of swine, fresh, chilled or frozen:		
	02 02 30 90	- Fresh or chilled:	kilogram	10
02.03		- Carcasses or half-carcasses		
		-- Hams, shoulders and cuts thereof, with bone in		
	02 03 11 00	-- Other	kilogram	30
02.03	02 03 12 00	- Frozen:	kilogram	30
		- Carcasses or half-carcasses		
	02 03 19 00	-- Hams, shoulders and cuts thereof, with bone in	kilogram	30
02.03	02 03 21 00		kilogram	30
	02 03 22 00		kilogram	30

02.04	02 03 29 00	-- Other	kilogram	30
		Meat of sheep or goats, fresh, chilled, or frozen:		
	02 04 10 00	- Carcasses and half-carcasses of lamb, fresh or chilled.		
		- Other meat of sheep, fresh or chilled:		
		- Carcasses and half-carcasses		10
	02 04 21 00	- Other cuts with bone in		10
	02 04 22 00	- Boneless	kilogram	10
	02 04 23 00	- Carcasses and half-carcasses of lamb, frozen	kilogram	10
	02 04 30 00	- Other meat of sheep, frozen:	kilogram	10
		- Carcasses and half-carcasses		
		- Other cuts with bone in		10
	02 04 41 00	- Boneless	kilogram	10
	02 04 42 00	--- Minced, whether or not in the form of burgers	kilogram	10
	02 04 43 00	--- Other	kilogram	10
		- Meat of goats:		
	02 04 43 00	--- Carcasses and half-carcasses:	kilogram	10
		---- Fresh or chilled		
		---- Frozen		
		--- Other cuts with bone in:		10
	02 04 50 11	---- Fresh or chilled	kilogram	10
	02 04 50 12	---- Frozen	kilogram	10
		---Boneless:		
	02 04 50 21	---- Fresh or chilled	kilogram	10
	02 04 50 22	---- Frozen	kilogram	10
				10
	02 04 50 31		kilogram	10
	02 04 50 32		kilogram	

02.05		Meat of horses, asses, mules and hinnies, fresh, chilled, or frozen:		
		--- Meat of horses		
	02 05 00 10	--- Other	kilogram	10
	02 05 00 90	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules and hinnies, fresh, chilled, or frozen:	kilogram	10
02.06		- Of bovine animals, fresh or chilled		
		- Of bovine animals, frozen:		
		-- Tongues		
	02 06 10 00	-- Livers	kilogram	10
		-- Other		
	02 06 21 00	- Of swine, fresh or chilled	kilogram	10
	02 06 22 00	- Of swine, frozen:	kilogram	10
	02 06 29 00	-- Livers	kilogram	10
	02 06 30 00	-- Other	kilogram	30
		- Other, fresh or chilled:		
	02 06 41 00	--- Of sheep and goats	kilogram	30
	02 06 49 00	--- Other	kilogram	30
		- Other, frozen:		
	02 06 80 10	--- Of sheep and goats:	kilogram	10
	02 06 80 90	-- Tongues	kilogram	10
		-- Livers		
		-- Other		
	02 06 90 11	-- Other	kilogram	10
	02 06 90 12		kilogram	10
	02 06 90 19		kilogram	10
	02 06 90 90		kilogram	10



02.07		Meat and edible meat offal of poultry of heading 01.05, fresh, chilled, or frozen:		
		-- Of fowls of species Gallus Domestics:		
		-- Not cut in pieces, fresh or chilled		
		-- Not cut in pieces, frozen		
	02 07 11 00	-- Cuts and offal, fresh or chilled:	kilogram	10
	02 07 12 00	--- Minced, whether or not in the form of burgers	kilogram	10
		--- Other		
	02 07 13 10	-- Cuts and offal, frozen:	kilogram	10
	02 07 13 90	--- Minced, whether or not in the form of burgers	kilogram	10
		--- Other		
	02 07 14 10	- Of turkeys:	kilogram	10
		-- Not cut in pieces, fresh or chilled		
	02 07 14 90	-- Not cut in pieces, frozen	kilogram	10
		-- Pieces, offal, fresh or chilled		
	02 07 24 00	-- Cuts and offal, frozen:	kilogram	10
	02 07 25 00	- Of ducks, geese or guinea fowls:	kilogram	10
	02 07 26 00	-- Not cut in pieces, fresh or chilled	kilogram	10
	02 07 27 00	-- Not cut in pieces, frozen	kilogram	10
		-- Fatty livers, fresh or chilled		
	02 07 32 00	-- Other, fresh or chilled	kilogram	10
	02 07 33 00	-- Other, frozen	kilogram	10
	02 07 34 00	Other meat and edible meat offal, fresh,	kilogram	10
	02 07 35 00	chilled, or frozen.	kilogram	10
02.08	02 07 36 00		kilogram	10

02.09	02 08 10 10	- Of rabbits or hares:		
	02 08 10 20	--- Fresh or chilled	kilogram	20
	02 08 20 00	--- Frozen	kilogram	20
	02 08 30 00	- Frogs' legs	kilogram	20
	02 08 40 00	- Of Primates	kilogram	20
		- Of whales, dolphins, porpoises, manatees and dugongs (mammals of sirenian order)	kilogram	30
		- Of reptiles including (snakes and turtles)		
	02 08 50 00	- Other		
		--- Camels	kilogram	30
		---- Fresh or chilled		
		---- Frozen		
	02 08 90 11	--- Deer and gazelle:	kilogram	10
	02 08 90 12	---- Fresh or chilled	kilogram	10
		---- Frozen		
	02 08 90 21	--- Domestic pigeon, wild pigeon, partridge, pheasant, quail, woodcock, snipe, sand-grouse, ringdove and wild duck:	kilogram	10
	02 08 90 22	---- Fresh or chilled	kilogram	10
		---- Frozen		
		--- Other		
	02 08 90 31	Pig fat and poultry fat, not extracted by dissolution or by other extraction methods, fresh, chilled, frozen, salted, in brine, dried or smoked.	kilogram	10
	02 08 90 32		kilogram	10
	02 08 90 90	--- Pig fat	kilogram	10
		--- Other		
	02 09 00 10		kilogram	20
	02 09 00 90		kilogram	20

02.10		Meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat or meat offal.		
		--- Meat of swine:		
	02 10 11 00	-- Hams, shoulders and cuts with bone in	Kilogram	30
		-- Bellies (streaky) and cuts thereof		
	02 10 12 00	-- Other	kilogram	30
		- Meat of bovine animals		
	02 10 19 00	- Other, including edible flours and meals, of meat or meat offal:	kilogram	30
	02 10 20 00	- Of Primates	kilogram	15
		- Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees & dugongs (mammals of the order Sirenia)	kilogram	15
	02 10 91 00		kilogram	15
	02 10 92 00	- Of reptiles including (snakes and turtles)		
		-- Other		
		--- Of poultry livers		
		--- Flours and meals		
	02 10 93 00	--- Other	Kilogram	15
	02 10 99 10		kilogram	15
	02 10 99 20		kilogram	15
	02 10 99 90		kilogram	15

**Chapter 3**  
**Fish, Crustaceans, Molluscs and Other Aquatic Invertebrates**

**Notes:**

**1- This chapter does not cover:**

- (a) Mammals of heading 01.06.
- (b) Meat of mammals of heading 01.06 (headings 02.08 or 02.10).
- (c) Fish (including livers and roes thereof), crustaceans, molluscs and other aquatic invertebrates, dead or unfit for human consumption, whether for their genus or their presented condition (chapter 5), crush, powders, pellets and pellets of Fish, crustaceans, molluscs and other aquatic invertebrates, unfit for human consumption (heading 23.01).
- (d) Caviar and its substitutes from fish eggs (heading 16.04).

**1- The term "pellets" of this chapter means products which have been agglomerated either directly by compression or by adding a small quantity of a binder.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
03.01	03 01 10 00	Live fish. - Ornamental fish - Other live fish: -- Trout fish ( <b>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus Clarki, Oncorhynchus Aguabontia, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</b> ) --- For breeding --- Other	kilogram	30
	03 01 91 10	-- Eels ( <i>Anguilla</i> species):	kilogram	30
	03 01 91 90	--- For breeding --- Other	kilogram	30
	03 01 92 10	-- Carp:	kilogram	30
	03 01 92 90	--- For breeding --- Other	kilogram	30
	03 01 93 10		kilogram	30
	03 01 93 90		kilogram	30

03.02	03 01 99 10	--Other:		
	03 01 99 20	--- For breeding	kilogram	30
	03 01 99 90	--- Tilapia	kilogram	30
		--- Other	kilogram	30
		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.		
		- Salmonidae, excluding livers and roes:		
	03 02 11 00	--Trout ( <b>Salmo trutta</b> , <b>Oncorhynchus mykiss</b> , <b>Oncorhynchus Clarki</b> , <b>Oncorhynchus Aguabontia</b> , <b>Oncorhynchus gilae</b> , <b>Oncorhynchus apache</b> , <b>Oncorhynchus chrysogaster</b> ).	kilogram	30
	03 02 12 00	-- Pacific Salmon ( <b>Oncorhynchus nerka</b> , <b>Oncorhynchus gorbusha</b> , <b>Oncorhynchus keta</b> , <b>Oncorhynchus tshawytscha</b> , <b>Oncorhynchus kisutch</b> , <b>Oncorhynchus masou</b> , <b>Oncorhynchus rohdoros</b> ), Atlantic Salmon (salmosalar) and Danube Salmon (Huchohucho).	kilogram	30
	03 02 19 00	--- Other - Flat fish (Pleuronectidae, Pothidae, Cynoglossidae, Soleidae, Scopththalmidae, or Citharidae), excluding livers, and roes: -- Halibut (Reinhardtius Hepoglosades, Hepoglus hepoglus, Hepoglus steniolipis) -- Plaice (Plurentex Platsae) -- Sole (Solea species) --- Other	kilogram	30
	03 02 21 00		kilogram	30
	03 02 22 00		kilogram	30
	03 02 23 00		kilogram	30
	03 02 29 00		kilogram	30

		- Tunas (of the genus Thunnus) Bonnaterre with stripy abdomen (Euthynnus "Katsuwonus" Pelamis) excluding livers and roes:		
	03 02 31 00	-- Tuna Whitefish (Thunnus alunga).	Kilogram	30
		-- Yellowfin Tunas (Thunnus albacares)		
	03 02 32 00	-- Skipjack or stripe-bellied bonito	kilogram	30
		-- Pigeye Tunas (Thunnus, obesus)		
	03 02 33 00	-- Bluefin Tunas (Thunnus thynnus)	kilogram	30
	03 02 34 00	-- Southern Bluefin tunas (Thunnus maccoyii)	kilogram	30
	03 02 35 00	-- Other	kilogram	30
	03 02 36 00	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes.	kilogram	30
		- Cod (Gadus moroia or Gadus Ojack and Gadus macrocephalus), excluding livers and roes	kilogram	30
	03 02 39 00	- Other fish excluding livers and roes:	kilogram	30
	03 02 40 00	-- Sardines (Sardinia pilchards, sardinops), and Sardinella of species (Sardinella) brisling or Sparta (Spratus sprattus)		
	03 02 50 00	-- Haddock (Melanogrammus aeglefinus)	kilogram	30
		-- Coalfish (Polaqueus Virens)		
	03 02 61 00		kilogram	30
	03 02 62 00		kilogram	30
	03 02 63 00		kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
03.03		-- Askamary fish (macherel) sccumberass, sccumber ostra alexious, sccumber jumbo nichous:		
		--- Urchin (echinoid, echinus)		
		--- Betta fish	kilogram	
	03 02 64 10	--- Other	kilogram	30
	03 02 64 20	--Dogfish and other sharks	kilogram	30
	03 02 64 90	-- Eels (Anguilla species)	kilogram	30
	03 02 65 00	-- Other:	kilogram	30
	03 02 66 00	--- Groupers, e.g., (hammarjaw), batfish, shiner, Cato, Nagel and sea moth)	kilogram	
	03 02 69 10	--- Hairy fish (haired)		30
		--- Redfish (red snapper)		
		--- White fish (White croaker and White marlin)	kilogram	
	03 02 69 20	--- Zander fish	kilogram	30
	03 02 69 30	--- Radiolarian (Burma), e.g., (bicker), Smelt, Snapper, Fiskers, Bichir)	kilogram	30
	03 02 69 40	--- Bangu (Silver Grunts)		30
	03 02 69 50	--- Mullet, e.g., (Myxus, Oedalechilus)	kilogram	30
	03 02 69 60	--- Other	kilogram	30
		---- Candiru		
		--- Other	kilogram	
	03 02 69 70	- Livers and roes	kilogram	30
	03 02 69 80	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	kilogram	30
			kilogram	30
	03 02 69 91		kilogram	30
	03 02 69 99		kilogram	30
	03 02 70 00		kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		-- Pacific Salmon ( <b>Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rohdooros</b> ), except for livers and roes:		
		- Sockeye Salmon (Red salmon) <b>Oncorhynchus renka</b> .	kilogram	25
		--- Other	kilogram	25
	03 03 11 00	- Other salmonidae, excluding livers and roes:		
		--Trout ( <b>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus Clarki, Oncorhynchus Aguabontia, Oncorhynchus gilae, Oncorhynchus apache, and Oncorhynchus chrysogaster</b> ).	Kilogram	25
		-- Atlantic Salmon (salmosalar) and Danube Salmon (Huchohucho)		
		--- Other		
		- Flat fish (Pleuronectidae, Pothidae, Cynoglossidae, Soleidae, Scophthalmidae, and Citharidae), excluding livers and roes:	kilogram	25
		-- Halibut ( <b>Reinhardtius Hippoglossoides, Hippoglossus hypoglossal, Hepoglus steniolipis</b> )	kilogram	25
		-- Plaice ( <b>Plurentex Platsae</b> )		
		-- Sole ( <b>Solea species</b> )		
		--- Other	kilogram	25
			kilogram	25
			kilogram	25
			kilogram	25
	03 03 31 00			
	03 03 32 00			
	03 03 33 00			
	03 03 39 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		- Tunas (of Thunnus genus) skipjack or stripe-bellied bonito (Euthynnus "Katsuwonus" Pelamis) except for livers and roes:		
	03 03 41 00	-- Albacore or long-finned tunas (Thunnus alunga).	Kilogram	25
		-- Yellowfin Tunas fish (Thunnus albacares)		
	03 03 42 00	-- Skipjack or stripe-bellied bonito	kilogram	25
		-- Big-eye Tuna (Thunnus, obesus)		
	03 03 43 00	-- Bluefin Tunas (Thunnus thynnus)	kilogram	25
		-- Southern Bluefin tunas (Thunnus maccoyii)	kilogram	25
	03 03 44 00	-- Other	kilogram	25
	03 03 45 00	- Herrings (Clupea harengus, Clupea pallasii, excluding livers and roes	kilogram	25
	03 03 46 00	- Codfish (Gadus moro or Gadus Ojack, Gadus macrocephalus), excluding livers and roes	kilogram	25
	03 03 49 00	- Other fish excluding livers and roes:	kilogram	25
	03 03 50 00	-- Sardines (Sardinia pilchards, sardinops), Sardinella of species Sardinella and small herring or Sparta (Spratus pratus)	kilogram	25
	03 03 60 00	-- Haddock (Milano grammus eglephineus)		25
		-- Coalfish (Polaqueus Vernes)		
		-- Askamary fish (mackerel) scumberrass, scumberr ostra alexious, scumberr jumbo nichous:	kilogram	25
	03 03 71 00		kilogram	
	03 03 72 00		kilogram	25
	03 03 73 00			25

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
03.04	03 03 74 10	--- Urchin (echinoid, echinus)	kilogram	25
	03 03 74 20	--- Betta fish	kilogram	25
	03 03 74 90	--- Other	kilogram	25
	03 03 75 00	--Dogfish and other sharks	kilogram	25
	03 03 76 00	-- Eels (Anguilla)	kilogram	25
	03 03 77 00	-- Sea Bass ( <b>Deckenteracous Laprakiss, Deckenteracous Pinktatus</b> )	kilogram	25
	03 03 78 00	-- Hake (Merloseous, Irofeece)	kilogram	25
		-- Other:		
	03 03 79 10	--- Groupers, e.g., (hammarjaw), batfish, shiner, Cato, Nagel and sea moth)	kilogram	25
		--- Tilapia		
	03 03 79 20	--- Redfish (red snapper)	kilogram	25
	03 03 79 30	--- White fish (White croaker and White marlin)	kilogram	25
	03 03 79 40	--- Hairy fish (haired)	kilogram	25
		--- Milkfish (Salamanerfish)		
	03 03 79 50	--- Other:	kilogram	25
	03 03 79 60	--- Zander fish	kilogram	25
		--- Radiolarian (Burma), e.g., (bicker), Smelt, Snapper, Fiskers, Bichir)		
	03 03 79 91	--- Bangu	kilogram	25
	03 03 79 92	--- Mullet, e.g., ( <b>Myxus, Oedalechilus</b> ).	kilogram	25
		---- Candiru		
	03 03 79 93	--- Other	kilogram	25
	03 03 79 94	- Livers and roes	kilogram	25
	03 03 79 99	Fish fillets and other fish meat (whether or not minced) fresh, chilled, or frozen.	kilogram	25
	03 03 80 00		kilogram	25
			kilogram	25
		- Fresh or chilled.		
	03 04 10 10	--- Of Hammarjaw fish (Grimace).	kilogram	
	03 04 10 20	--- Hairy fish (haired)	kilogram	20
	03 04 10 30	--- Other	kilogram	20
		- Frozen slices		20
	03 04 20 10	--- Of Hammarjaw fish (Grimace).	kilogram	
	03 04 20 20	--- Of hairy fish (haired)	kilogram	20
	03 04 20 90	--- Other	kilogram	20

03.05	03 04 90 00	- Other	kilogram	20
		Dried or salted fish or in brine, smoked fish, whether or not cooked before or during fume process, flours, meals and pellets of Fish, fit for human consumption.		20
		- Flours, meals and pellets of Fish, fit for human consumption	kilogram	
	03 05 10 00	- Livers and roes, dried, smoked, salted or in brine		20
		- Fish fillets, dried, salted or in brine but not smoked	kilogram	
	03 05 20 00	- Smoked fish, including fillets:		20
		-- Pacific Salmon ( <b>Oncorhynchus nerka</b> , <b>Oncorhynchus gorbuscha</b> , <b>Oncorhynchus keta</b> , <b>Oncorhynchus tshawytscha</b> , <b>Oncorhynchus kisutch</b> , <b>Oncorhynchus masou</b> , and <b>Oncorhynchus rohdoros</b> ), Atlantic Salmon and Danube Salmon (Huchohucho)	kilogram	20
	03 05 30 00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kilogram	20
	03 05 41 00	-- Other		
			Kilogram	20
	03 05 42 00		kilogram	20
	03 05 49 00			

03.06	03 05 51 10	- Dried fish, whether or not salted but not smoked: -- Cod (Gadus moroa or Gadus Ojack and Gadus macrocephalol)	kilogram	20
		-- Other: --- Urchin (echinoid, echinus)		
	03 05 59 10	--- Arabic or Mullet fish, (Oedalechilus)	kilogram	
	03 05 59 20	- Fish, salted but neither dried nor smoked, , and fish in brine: - Herrings (Clupea harenus, Clupea pallasii)	kilogram	20
		Cod (Gadus moroa or Gadus Ojack, Gadus macrocephalol)		20
	03 05 61 00	-- Anchovies (Angrolis)	kilogram	
		-- Other	kilogram	20
	03 05 62 00	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, salted or in brine, in shell	kilogram	20
	03 05 63 00	Crustaceans, cooked by steaming or boiling in water, whether or not chilled, frozen, dried, salted	kilogram	
	03 05 64 00	or in brine, flours, meals and pellets of Crustaceans, fit for human consumption.		20
		- Frozen		20
		-- Cary fish (Palenordis, Panoleros and Gasus)		
		-- Scorpionida, scorpion fish, Sculpin (Hamarus)		
		--Crayfish (prawn or shrimp)		
		-- Lobster or (crab), crucian crap.		
			Kilogram	
			kilogram	20
	03 06 11 00		kilogram	20
	03 06 12 00		kilogram	20
	03 06 13 00			20
	03 06 14 00			20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
03.07	03 06 19 00	-- Other, including flours, meals and pellets of Crustaceans molluscan fit for human consumption - Not frozen:	kilogram	20
	03 06 21 00	-- Cary fish (Palenordis, Panoleros and Gasus) -- Scorpionida, scorpion fish, Sculpin (Hamarus) - Crayfish (prawn or shrimp)	kilogram	20
	03 06 22 00	-- Lobster or (crab), crucian crap. -- Other, including flours, meals and pellets of Crustaceans molluscan fit for human consumption	kilogram	20
	03 06 23 00	Molluscans whether their shells were removed,	kilogram	20
	03 06 24 00	live, fresh, chilled, frozen, salted or in brine, flours,	kilogram	20
	03 06 29 00	meals and pellets of Crustaceans fit for human consumption. - Oysters - Fan-shaped oysters, of Pekten, Clames or Plakoptin: --Live, fresh or chilled -- Other - Mussels (Metelious or Perna) of all species: --Live, fresh or chilled -- Other	kilogram	20
	03 07 10 00		kilogram	20
	03 07 21 00		kilogram	20
	03 07 29 00		kilogram	20
	03 07 31 00		kilogram	20
	03 07 39 00		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		- Squid or pen fish (Sepia or Fishinalis, Russia Macro soma, Cypiola and/or Masterifes, Loligo, Notodorous or Cypotiothesis):		
	03 07 41 00	--Live, fresh or chilled		
	03 07 49 00	-- Other	kilogram	
		- Octopus:	kilogram	20
	03 07 51 00	--Live, fresh or chilled		20
	03 07 59 00	-- Other	kilogram	
	03 07 60 00	- Snails, other than sea helicoids	kilogram	20
		- Other, including flours, meals and pellets of aquatic invertebrates, other than crustaceans fit for human consumption:	kilogram	20
		--Live, fresh or chilled		20
		-- Other		
	03 07 91 00		kilogram	
	03 07 99 00		kilogram	20
				20

## Chapter 4

### Dairy Products, Birds' Eggs, Natural Honey: Edible Products of Animal Origin, Not Elsewhere Specified or included

#### Notes:

- 1- The term "milk" means full cream milk and completely or partially skimmed milk.
- 2- For the purpose of heading 04.05:
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid including canned butter), derived exclusively from milk with the percent of 80% or more of milk fat and not exceeding 95% by weight, including non-fatty solid materials with maximum percent of 2% and water with percent not exceeding 16% by weight, and the butter does not cover added emulsifiers, however it may contain sodium chloride, neutral salts and harmless cultured lactic bacteria belonging to lactic acid.
  - (b) The term "dairy spread derivatives" means emulsifiers of hydro-oil spreadable kind, including the unique milk fat in the product with the percent of 39% or more without exceeding 80% by weight.
- 3- The products obtained by concentrating whey with addition of milk or milk fat materials are classified as cheeses in the heading 04.06, provided that there are the following three characteristics:
  - (a) Their covered milkfat content is (5%) or more calculated by weight on the dry matter.
  - (b) The dry matter percent calculated by weight is neither less than (70%) nor more than (85%).
  - (c) They should be molded or moldable.
- 4- This chapter does not cover the following:
  - (a) The product obtained of whey including lactose, representing more than 95% by weight, expressed by dehydrate lactose calculated on the dry condition (heading 17.02).
  - (b) Albumen (albumin) (including concentrates of two or more whey proteins by weight, containing by weight more than 80% of whey proteins calculated on the dry condition (heading 35.02) or globulin (heading 35.04).

#### Subheading notes:

- 1- For the purposes of sub-heading 04 04 10, the term "modified whey" means the products consisting of serum components, i.e., the whey removal in whole or partially of lactose, protein or salts, and also means whey whereto natural whey components were added, and the products obtained of mixing the natural whey components.
  - 3- For the purpose of sub-heading 04 05 10, the term "butter" does not cover the dehydrated or ghee removal butter (sub-heading 04 05 90).

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
04.01		Milks and cream, neither concentrated nor containing added sugar nor other sweetening matter.		
		- With fat percent not exceeding 1% by weight:		
	04 01 10 30	--- Long-life milk (dairy product) in packages with capacity not exceeding one liter	kilogram	10
		--- Other		
	04 01 10 90	-With fat rate more than 1% without exceeding 6% by weight:	kilogram	10
		--- Long-life milk (dairy product) in packages with capacity not exceeding one liter		
		--- Other		10
	04 01 20 30	- Containing a rate exceeding 6% by weight:	kilogram	
		--- Long-life milk (dairy product) in packages with capacity not exceeding one liter		10
		--- Other		
	04 01 20 90		kilogram	15
	04 01 30 30		kilogram	15
	04 01 30 90		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
04.02		Milks and cream, concentrated or containing added sugar or other sweetening matter s.		
		- At the shape of powder, granules or other solid forms, containing fat rate not exceeding 1.5% by weight:		
		--- Prepared for manufacturing		
	04 02 10 10	--- Other	kilogram	15
	04 02 10 90	- At the shape of powder, granules or other solid forms, containing fat rate exceeding 1.5% by weight:	kilogram	15
		-- Not containing added sugar or other sweetening matter s		



		--- Prepared for manufacturing		
		--- Other		
		-- Other:		
	04 02 21 10	--- Prepared for manufacturing		3
	04 02 21 90	--- Other	kilogram	3
		- Other:	kilogram	
	04 02 29 10	-- Do not contain added sugar or other		10
	04 02 29 90	sweetening matter s:	kilogram	10
		--- Milk (dairy product)	kilogram	
		--- Cream		
		- Other:		
	04 02 91 10	--- Dairy product		10
	04 02 91 20	--- Cream	kilogram	10
			kilogram	
	04 02 99 10			10
	04 02 99 20		kilogram	10
			kilogram	

04.03		Buttermilk, curdled milk and cream, curdled milk, punch milk and other dairy products, fermented or acidulated cream, whether or not concentrated or containing added sugar or other sweetening matter s, flavored or containing fruit, added crustaceous nuts or cacao.		
		- Curdled milk (yogurt, yoghurt).		
		- Other:		
	04 03 10 00	--- Leben "filtered milk"	kilogram	10
		--- Buttermilk		
04.04	04 03 90 10	--- Solid, sour (citricultured)	kilogram	10
	04 03 90 20	--- Other	kilogram	10
	04 03 90 30	Whey, whether or not concentrated or containing added sugar or other sweetening matter, products consisting of natural dairy product components, whether they contained added sugar or other sweetening matter , neither mentioned nor covered in any other place.	kilogram	10
	04 03 90 90		kilogram	10
		- Whey and modified whey whether or not concentrated or containing added sugar or other sweetening matter		
		--- Other		
		Butter and other fats extracted of milk, dairy spread products.		
	04 04 10 00		kilogram	10
	04 04 90 00		kilogram	10
04.05				

04.06	04 05 10 00	- Butter	kilogram	15
	04 05 20 00	- Dairy spread derivatives	kilogram	15
	04 05 90 00	- Other	kilogram	15
		Cheese (including the curdled cheese).		
	04 06 10 00	- Fresh cheese (neither fermented nor curdled ), including the whey cheese and the curdled milk cheese	kilogram	10
		- Grated cheeses or crush-shaped cheeses of all kinds		10
	04 06 20 00	-Heat-treated cheeses neither grated nor powdered	kilogram	10
	04 06 30 00	- Blue-veined cheese	kilogram	10
		-Other cheese:		
	04 06 40 00	--- Fermented fresh cream cheese	kilogram	10
04.07	04 06 90 00	--- Hardened or moderately hard cheese (for example, Cheddar, Gouda, Gorgonzola and Parmesan)	kilogram	10
		--- Other		
	04 06 90 20		kilogram	
		Birds' eggs, in shell, fresh, preserved or cooked.		10
		--- Fresh:		
	04 06 90 90	---- For hatching		
		---- Other	kilogram	
		--- Other		10
	04 07 00 11			20
	04 07 00 19		kilogram	
	04 07 00 90		kilogram	20
			kilogram	

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
04.08		Birds' eggs, not in shell, and yolk (egg yellow) fresh or dried, boiled by water, cooked by steam or molded, frozen or preserved by any other method, whether or not they contained added sugar or other sweetening matter: - Yellow egg (yolk): -- Dried -- Other		
	04 08 11 00		kilogram	10
	04 08 19 00	- Other: -- Dried -- Other	kilogram	10
	04 08 91 00		kilogram	10
	04 08 99 00	Natural Honey	kilogram	10
	04 09 00 00	Edible products of animal origin, not elsewhere specified or included: --- Eggs of turtles --- Salanganes' nests (birds' nests)	kilogram	30
04.04		-- Other		30
	04 10 00 10		kilogram	30
	04 10 00 20		kilogram	30
	04 10 00 90		kilogram	30

## Chapter 5

### Products of Animal Origin, Not Elsewhere Specified or Included

**Notes:**

**1- This chapter does not cover the following:**

- (a) Edible products except for animal blood (liquid or dried), guts, bladders, stomachs, whole or pieces.
- (b) Un-tanned skins, skins and furred skins, except for the products covered in heading (05.05), similar clippings and waste of Un-tanned skins covered in heading 05.11 (chapter 41 or 43).
- (c) Weaving raw materials of animal origin other than horsehair and its waste (section XI).
- (d) Principals (bundles and tufts) prepared for manufacturing brooms and brushes (heading 96.03).

**2- The longitudinally assorted hair is considered "raw material" according to the meaning intended in heading (05.01), provided that its radical terminals and its principals are not gathered together at the natural direction.**

**3- The tusks of elephant, hippopotamus, walrus, narwhal, wild boar and rhinoceros horns are considered "ivory" in this table, as well as the canines of all animals.**

**4- The hair of manes and tail for the subfamilies of equine or bovine animals is considered "horsehair" in this table.**

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
05.01	05 01 00 00	Un-worked human hair, whether it was washed or scoured, human hair remainders	kilogram	5
05.02	05 02 10 00	Hair of swine or wild boar, hair of badger and other hair for brush industry, their remainders. - Hair of swine or wild boar and the waste thereof.	kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
05.03	05 02 90 00	- Other	kilogram	5
	05 03 00 00	Horsehair and its waste, whether or not at the shape of classes with or without supporting material	kilogram	5
05.04		Guts, bladders, stomachs of animals (other than fish), whole or pieces, fresh, chilled, frozen, salted, in brine, dried or smoked.		
		-- Guts		
05.05	05 04 00 00	-- Stomachs	kilogram	5
	05 04 00 20	- Other	kilogram	5
	05 04 00 90	Skins of birds and other parts of birds, with their feathers or down, feather of birds and its parts (whether it was trimmed), down, all are raw materials or were not subject to working exceeding cleaning, disinfecting or processing intended for their reservation, powders and waste of feather or parts of feather.	kilogram	5
		- Feather of used for stuffing, down		
		- Other		
05.06	05 05 10 00	Bones and horn-cores, raw material, defatted or degelatinized, simply prepared (but not cut at special shapes), or treated with an acid, powders and waste of these products.	Kilogram	10
		- Ossein and bones treated with acid		10
	05 05 90 00	- Other	kilogram	
	05 06 10 00		kilogram	10
	05 06 90 00		kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
05.07		Turtle ivory and shell (scutes), jawbone plates (including the fringes) of whales or other marine mammals, horns, ramified horns, hoofs, nails, claws and beaks, raw material, simply prepared, but not cut at special shapes, powder and waste of these products.		
		- Ivory, powder and waste		
		- Other:		
	05 07 10 00	--- Turtle shell (scutes), jawbone plates (including the fringes) of whales or other marine mammals, powders and waste	Kilogram	10
05.08	05 07 90 10	--- Horns, ramified horns, hoofs, nails, claws and beaks, powder and waste	kilogram	10
	05 07 90 20	Corals and similar materials un-worked, simply prepared, but not worked in another way, oysters of molluscs, crustaceans, or echinodermata, bones of squid, raw material, simply prepared, but not cut at special shapes, their powder and waste	kilogram	10
		--- Coral		
		--- Horse-radish		
		--- Shells of molluscs, crustaceans, or echinodermata		
		--- Other		
		Natural sponges of animal origin.		
	05 08 00 10	--- Raw	kilogram	10
	05 08 00 20	--- Prepared (removal of its calcified material or bleached, etc.).	kilogram	10
	05 08 00 30			
	05 08 00 90		kilogram	10
				15
05.09	05 09 00 10		kilogram	15
	05 09 00 20		kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
05.10		Gray ambergris, castor scent (castoreum), civet and musk, cantharis (Indian fly), bile whether or not dried, glands and other animal products used in preparing pharmaceutical products, fresh, chilled, frozen or otherwise temporarily preserved:		
		--- Gray ambergris, castor scent (castoreum), civet and musk		
		--- Other	Kilogram	10
	05 10 00 10	Animal products not elsewhere specified or included, dead animals not covered at chapters (1) or (2), unfit for human consumption.		
	05 10 00 90	- Bovine sperm	kilogram	10
		- other:		
		-- Products of fish, crustaceans, molluscs or other aquatic invertebrates, dead animals covered in chapter (3):	kilogram	10
	05 11 10 00	--- Inedible roes of fish		
		--- Dead animals of chapter (3)		
		--- Other		
		-- other:		
		--- Cochineal and similar insects	kilogram	10
		- Silkworm eggs	kilogram	10
		- Ant eggs (termite)	kilogram	10
	05 11 91 10			
	05 11 91 20			10
	05 11 91 90		kilogram	10
			kilogram	10
	05 11 99 10		kilogram	10
	05 11 99 20			
	05 11 99 30			
05.11				



Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
	05 11 99 40	---Blood of animal, other dead animals, meat, intestines and other inedible limbs	kilogram	10
	05 11 99 50	---Strings of muscles, nerves of fragments and other similar trash of un-tanned skins. --- Other	kilogram	10
	05 11 99 90		kilogram	10

## **Section II VEGETABLE PRODUCTS**

### **Note:**

In this section the term (pellets) means products in the shape of cylindrical granules, or small pellets, for example, which were agglomerated whether for only the simple pressure or by the addition of a binder in a proportion not exceeding 3% by weight.

### **Chapter 6**

**Live Trees and Other Plants, Bulbs, Tubers, Roots and the Like, Cut Flowers and Ornamental Foliage**

#### **Notes:**

- 1- This chapter covers, taking the provisions of part two of heading (06.01) into consideration, only the live plants and kinds (including green transplants) of species usually produced by horticulturists of arboretums and gardens and florists for plantation and ornamentation. However, this chapter does not cover potatoes, onions, shallots, garlic and other products of chapter (7).
- 2- The bouquets, baskets, crowns and similar kinds are treated like flowers and foliated twigs of these kinds, covered in headings (06.03 or 06.04) without regard to the accessories of other materials added thereto. However, these two headings do not cover the kinds of collage and similar decorative plaques covered in heading (97.01).

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
06.01	06 01 00 00	Bulbs, tubers, shallots, tubercular and bulbous roots, recumbent, sprout or blooming terrestrial stalks (rhizomes), plants and roots of endive (chicory), except for the roots of heading (12.12).		
	05 02 10 00	- Bulbs, tubers, shallots, tubercular and bulbous roots, recumbent, terrestrial stalks (rhizomes)	Number	5
	05 02 20 00	- Bulbs, Tubers, shallots, tubercular and bulbous roots, sprout or blooming terrestrial stalks (rhizomes), plants and roots of endive (chicory)		
		Other live plants (including their roots) seedlings and grafts, white mushroom.	Number	5
		- Rootless seedlings and grafts:		
06.02				

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
06.03	06 02 10 10	--- Grape vines (vine stock)	Number	5
	06 02 10 90	--- Other	Number	5
		- Trees, bushes and shrubs, grafted or not, of species bearing edible fruit and nuts:		
		---Palm-tree plantings		
	06 02 20 10	--- Other	Number	5
	06 02 20 90	- Bushes rosary (Rhododendron) and desert (azalea) grafted or non-grafted:	Number	5
		--- Ornamentation bushes		
		--- Other		
		- Roses grafted or non-grafted		5
	06 02 30 10	--- Other	Number	5
	06 02 30 90	Flowers and burgeons of flowers, picked, for bouquets or ornamentation, wet, dried, bleached, pigmented, tintured or prepared by another method	Number	5
	06 02 40 10		Number	5
	06 02 40 90		Number	5
		- Wet		
		- Other		
06.04		Foliage, leafs, branches and other parts of plants, without flowers or burgeons, herbs, alga and moss for bouquets or ornamentation, wet, dried, pigmented, bleached, tintured or prepared by another method.		30
	06 03 10 00		Number	30
	06 03 90 00		Number	
		- Alga and moss		
		- Other:		
		-- Wet		
		-- Other		
				20
	06 04 10 00		Number	20
	06 04 91 00		Number	20
	06 04 99 00		Number	

**Chapter 7**  
**Edible Vegetables, Plants. Roots and Shallots**

**Notes:**

- 1- This chapter does not cover forage products of heading (12.14).
- 2- In order to apply the provisions of headings (07.09, 07.10, 07.11 and 07.12), the term {Vegetables} also covers edible mushroom, truffles, olives, capers, zucchini, calabash, aubergine, sweet sorghum (zamia sucata) and nuts of genus of (capsicum) green peppers or of genus of {pimento} pepper, fennels, parsley, coriander, tarragon, peppergrass {cress} and sweet marjoram (Marjoram Hortinthesis or Origanum Marjoram).
- 3- Heading (07.12) contains all dried vegetables of species covered in headings (of 07.01 to 07.11) except for:
  - (a) Dried lobed fabaceous leuguminosae (leguminous vegetables) (heading 07.13).
  - (b) Sweet sorghum by the shapes identified in headings of 11.02 to 11.04.
  - (c) Flour, meals, crush, chips, granules and pellets of potatoes (heading 11.05)
  - (d) Flour, meals and crush of dried fabaceous leuguminosae (leguminous vegetables) covered in heading 07.13 (heading 11.06).
- 4- However, dried, ground or crushed fruit of species {capsicum} or {pimento} are excluded from this chapter, heading (09.04)

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
07.01	07 01 10 00	Fresh or chilled potatoes.	kilogram	<b>Free</b>
	07 01 90 00	- Seed	kilogram	10
	07 02 00 00	- Other	kilogram	30
07.02		- Fresh or chilled tomatoes		
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %		
07.04	07 03 10 11	- Onions and shallots:	kilogram	30		
		--- Onions:				
		---- For food (with green or dried skin)				
		---- For sowing (iridescent or lyrate)				
		--- Shallots				
	07 03 10 12	- Garlic	kilogram	30		
	07 03 10 20	- Leeks and other alliaceous vegetables	kilogram	30		
	07 03 20 00	Cabbage and cabbage-knot, cauliflower and similar edible vegetables of pracica genus, fresh or chilled.	kilogram	30		
	07 03 90 00	- Cauliflower and broccoli cloves	kilogram	30		
	- Brussels cabbage					
- Other						
07 04 10 00	Lettuce (Lactoca sativa) and endive (chicory), fresh or chilled.	kilogram			30	
07 04 20 00	- Lettuce:	kilogram			30	
07.05	07 04 90 00	-- Lettuce (conglobated)	kilogram	30		
	-- Other					
	- Endive:					
	07 05 11 00	-- Endive and taraxacum (Chicory Intheopos fiolosam)			kilogram	30
	07 05 19 00	-- Other			kilogram	30
07.06	07 05 21 00	Carrots, turnip rape, beet (red beet) for salad, goats bread (salsify), turnip celery, radish and similar edible roots, fresh or chilled.	kilogram	30		
	07 05 29 00	- Carrots and turnip rape	kilogram	30		
		- Other				
	07 06 10 00		kilogram	30		
	07 06 90 00		kilogram	30		

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
07.07	07 07 00 00	Cucumber, pumpkin, squash, fresh or chilled	kilogram	30
07.08		Lobed or non-lobed fabaceous leuguminosae (leguminous vegetables), fresh or chilled.		
		- Peas (Pisum sativum)		
	07 08 10 00	- Kidney beans and haricots (figinia fasiolos)	kilogram	30
	07 08 20 00	- Other fabaceous leuguminosae (leguminous vegetables):	kilogram	30
		--- Beans		
		--- Other		
07.09	07 08 90 10	Other vegetables, fresh or chilled	kilogram	30
	07 08 90 90	- Artichoke	kilogram	30
		- Asparagus		
	07 09 10 00	- Aubergine	kilogram	30
	07 09 20 00	- Celery, other than turnip celery	kilogram	30
	07 09 30 00	- Mushroom and truffles:	kilogram	30
	07 09 40 00	-- Mushroom of genus Agaricus	kilogram	30
		-- Truffles		
	07 09 51 00	-- Other	kilogram	30
	07 09 52 00	- Nuts of species capsicum or pimento (green pepper, or pepper)	kilogram	30
	07 09 59 00		kilogram	30
	07 09 60 00	- Spinach or Neo-Zealandian spinach and large-leaf spinach	kilogram	30
	07 09 70 00	- Other:	kilogram	30
		--- Calabash		
		--- Zucchini		
		--- Olives		
	07 09 90 10	--- Okra (Gumbo)	kilogram	30
	07 09 90 20	--- Parsley	kilogram	30
	07 09 90 30		kilogram	30
	07 09 90 40		kilogram	30
	07 09 90 50		kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
07.10	07 09 90 60	--- Coriander	kilogram	30
	07 09 90 90	--- Other	kilogram	30
		Frozen vegetables (uncooked, steam-cooked or water-boiled).		
	07 10 10 00	- Potatoes (sweet potatoes)	kilogram	30
		Grated or non-grated fabaceous leuguminosae (leguminous vegetables):		
	07 10 21 00	-- Peas (Pisum sativum)	kilogram	30
	07 10 22 00	-- Kidney beans and haricots (figinia or fasiolos)	kilogram	30
		-- Other	kilogram	30
	07 10 29 00	- Spinach or Neo-Zealandian spinach and large-leaf spinach	kilogram	30
	07 10 30 00	- Sweet sorghum		
07.11		- Other vegetable		
	07 10 40 00	- Vegetables mixture	kilogram	30
	07 10 80 00	Provisionally preserved vegetables (for example by sulphur dioxide gas, in water which is salted, sulphureous, or added by other materials intended for temporary preservation) but unsuitable in that state for immediate consumption.	kilogram	30
	07 10 90 00		kilogram	30
		- Olives		
		- Capers		
		- Cucumber, pumpkin and squash for acidification		
		- Mushroom and truffles:	kilogram	
	07 11 20 00	-- Mushroom of genus Agaricus	kilogram	30
	07 11 30 00	-- Other	kilogram	30
	07 11 40 00	- Other vegetables, their mixture	kilogram	30
			kilogram	
	07 11 51 00		kilogram	30
	07 11 59 00		kilogram	30
	07 11 90 00		kilogram	30



Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
		- Onions		
	07 12 20 00	- Mushroom, mushroom of genus oricolaria, gelatinous mushroom (of genus troilla) and truffles:	kilogram	30
		-- Mushroom of genus Agaricus		
		-- Mushroom of genus oricolaria		
	07 12 31 00	-- Gelatinous mushroom of genus termulla	kilogram	30
	07 12 32 00	-- Other	kilogram	30
	07 12 33 00	- Other vegetable, Vegetables mixture	kilogram	30
		Dried grated fabaceous leuguminosae (leguminous vegetables), whether dehydrated, split, lobed, or broken.	kilogram	30
	07 12 90 00	-- Peas (Pisum sativum)	kilogram	30
07.13		- Chick-pea, garbanzos		
		-- Kidney beans and haricots (figinia or fasiolos):		
		-- Kidney beans and haricots (figinia mango hyper or figinia radiate, welkzek):	kilogram	1
	07 13 10 00	--- For sowing	kilogram	1
	07 13 20 00	--- For food		
		-- Small red kidney beans or haricots (adzuki) (fasiolos or figinia angolaris):		
		--- For sowing		
		--- For food		
			kilogram	1
	07 13 31 10		kilogram	1
	07 13 31 20			
	07 13 32 10		kilogram	1
	07 13 32 20		kilogram	1

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
07.14		-- Ordinary kidney beans or haricots ( fasiolos fulgaris):		
	07 13 33 10	--- For sowing	kilogram	1
	07 13 33 20	--- For food	kilogram	1
	07 13 39 00	-- Other	kilogram	1
	07 13 40 00	- Lentils	kilogram	1
	07 13 50 00	- Broad beans (ficia faba major) and small beans (ficia faba iguana and ficia faba minor)	kilogram	1
		- Other:		
		--- Indian pea, gram		
		--- Other		
	07 13 90 10	Roots of Manihot (Manioc), arrowroot, orchis,	kilogram	1
	07 13 90 90	colocasia antiquorum, sweet potatoes, similar roots and shallots rich in starch or amyllum, fresh, chilled, frozen, dried, whole, in pieces, in the form of pellets, pulps of India palm-trees (Sago).	kilogram	1
		- Roots of Manihot (Manioc)		
		- Sweet potatoes (Yemeni carrots)		
		- Other:		
		--- Orchis		
		--- Colocasia antiquorum	kilogram	15
	07 14 10 00	--- Other	kilogram	15
	07 14 20 00			
			kilogram	15
	07 14 90 10		kilogram	15
	07 14 90 20		kilogram	15
	07 14 90 90		kilogram	15

## Chapter 8

### Edible Fruit, Nuts, Peel of Citrus Fruit, Watermelon & Cantaloupe

**Notes:**

- 1- This chapter does not cover the inedible fruit and nuts.
- 2- The chilled fruit and nuts are classified by the same headings of similar fresh fruit and nuts.
- 3- The dried fruit or the dried nuts of this chapter can be partially re-hydrated or processed for the following purposes:
  - (a) Preservation or added fixation (for example, by processing them with moderate heating, sulfurizing, adding ascorbic acid or potassium sorbate).
  - (b) Improvement or maintenance of their appearance (for example, by adding vegetable oil or small quantities of glucose syrup) provided that such treatment maintains their specification of dried fruit or dried nuts.

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
08.01		Coconuts, Brazil nuts, Cashew nuts (Indian almonds), fresh or dried, not shelled or peeled.		
		- Coconuts:		
		-- Desiccated		10
	08 01 11 00	-- Other	kilogram	10
	08 01 19 00	- Brazil nut:	kilogram	
		-- In shell		10
	08 01 21 00	-- Shelled	kilogram	10
	08 01 22 00	- Cashew nut (Indian almond):	kilogram	
		-- In shell		10
	08 01 31 00	-- Shelled	kilogram	10
	08 01 32 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
08.02		Other peel nuts, fresh or dried, not shelled or peeled.		
		- Almond:		
	08 02 11 00	-- In shell	kilogram	10
	08 02 12 00	-- Shelled	kilogram	10
		- Hazelnuts (filberts):		
	08 02 21 00	-- In shell	kilogram	10
	08 02 22 00	-- Shelled	kilogram	10
		- Walnut:		
	08 02 31 00	-- In shell	kilogram	10
	08 02 32 00	-- Shelled	kilogram	10
	08 02 40 00	- Chestnut (maroon)	kilogram	10
		- Pistachio:		
	08 02 50 10	-- In shell	kilogram	10
	08 02 50 20	-- Shelled	kilogram	10
		- Other:		
		--- Pine nuts:		
	08 02 90 11	-- In shell	kilogram	10
	08 02 90 12	-- Shelled	kilogram	10
	08 02 90 20	--- Terebinth	kilogram	10
		--- Other:		
	08 02 90 91	-- In shell	kilogram	10
	08 02 90 92	-- Shelled	kilogram	10
	08 03 00 00	Bananas, including Plantain, fresh or dried.	kilogram	10
08.03		Dates, figs, pineapple, avocado (American pears), guava, mango, mangos teen, fresh or dried.		
08.04		- Dates:		

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
08.05	08 04 10 10	--- Fresh (ripe dates)	kilogram	40
	08 04 10 20	--- Dried	kilogram	40
	08 04 10 30	--- Dried and pressed	kilogram	40
	08 04 10 90	--- Other	kilogram	40
		-Figs:		
	08 04 20 10	--- Fresh	kilogram	20
	08 04 20 20	--- Dried	kilogram	20
	08 04 30 00	- Pineapple	kilogram	5
	08 04 40 00	- Avocado (American pears)	kilogram	5
		- Guava, mango, mangos teen:	kilogram	5
	08 04 50 10	--- Guava	kilogram	5
	08 04 50 20	--- Mango	kilogram	5
	08 04 50 30	--- Mangosteen	kilogram	5
		Citrus fruit, fresh or dried.		
	08 05 10 00	- Orange	kilogram	20
	08 05 20 00	- Mandarins (including tangerines and Satsuma), Clementine, Lychee and other hybrid citrus fruit	kilogram	
		- Indian lemon (Grape fruit)		
		- Citric lemon (Citrus lemon, Citrus lemomium), lime (citrus aroantifolia, citrus laniofolia):		20
08.06	08 05 40 00	--- Fresh	kilogram	20
		--- Dried		
		--- Other		
		Grapes, fresh or dried.		
	08 05 50 10	- Fresh	kilogram	20
	08 05 50 20	- Dried (raisins)	kilogram	20
	08 05 90 00		kilogram	20
	08 06 10 00		kilogram	20
	08 06 20 00		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
08.07		Watermelon (including cantaloupe) and papaya (papaw), fresh. -Watermelon (including cantaloupe) --Green watermelon -- Other:		
	08 07 11 00	--- Musk melon (cantaloupe and sweet melon) --- Other	kilogram	20
	08 07 19 10	- Papayas (papaws) Apples, pears and quinces, fresh.	kilogram	20
	08 07 19 90	- Apples	kilogram	20
08.08	08 07 20 00	- Pears and quinces: --- Pears --- Quinces	kilogram	20 5
	08 08 10 00	Apricots, cherries, peaches, bullace (including smooth bullace "nectarine"), plums and prunes (sour cherry), fresh.	kilogram	20
08.09	08 08 20 20	- Apricots - Cherries - Bullace (including smooth bullace "nectarine") or peaches of species pronous parseca	kilogram	20 20
	08 09 10 00	- Plums or peaches of species pronous domestica, and prunes	kilogram	
	08 09 20 00	Other fruit, fresh	kilogram	
	08 09 30 00	- Strawberries - Raspberries	kilogram	10 10 10
08.10	08 09 40 00		kilogram	20
	08 10 10 00		kilogram	20
	08 10 20 00		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
08.11	08 10 30 00	- Black, white or red mulberry and fox grapes (nightshades)	Kilogram	20
	08 10 40 00	- Grapes and other fruit of faxineum species - Kiwifruit	Kilogram	20
	08 10 50 00	- Durians	kilogram	20
	08 10 60 00	- Other: --- Pomegranate	kilogram	20
	08 10 90 10	--- Loquat	kilogram	20
	08 10 90 20	---Cactus (prickly pears or Indian figs)	kilogram	20
	08 10 90 30	--- Other	kilogram	20
	08 10 90 90	Fruit and nuts which are uncooked, steam-cooked or water-boiled, frozen, whether they contained added sugar or other sweetening matter -- Strawberries -- Raspberries, black, white or red mulberry and fox grapes (nightshades) -- Other	kilogram	20
	08 11 10 00	Provisionally preserved fruit and nuts (for example by sulphur dioxide, in water which is salted, sulphureous, or added by other materials intended for temporary preservation) but unfit in such condition for direct consumption.	kilogram	20
	08 11 20 00		kilogram	20
	08 11 90 00		kilogram	20
		-- Cherries -- Other		20
				20
	08 12 10 00		kilogram	
	08 12 90 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
08.13		Dried fruit, other than those of headings of 08.01 to 08.06, mixture of nuts or dried fruit of this chapter.		
		- Apricots	kilogram	20
	08 13 10 00	- Peaches or plums of species (pronus domestica)	kilogram	20
	08 13 20 00	- Apples		
		- Other fruit:	kilogram	20
	08 13 30 00	--- Cherries		
		--- Tamarinds	Kilogram	20
	08 13 40 10	--- Pears	Kilogram	20
	08 13 40 20	--- Other	kilogram	20
	08 13 40 30	- Mixtures of peel nuts or dried fruit of species of this chapter.	kilogram	20
	08 13 40 90		kilogram	20
	08 13 50 00	Citrus fruit and watermelons (including Cantaloupes) peel, fresh, frozen, dried or provisionally preserved in water which is salted, sulphureous, or added by other materials intended for provisional preservation	kilogram	20
08.14	08 14 00 00			



## Chapter 9

### Coffee, Tea, Maté, Condiments and Condiments

**Notes:**

**1- Mixtures of products of headings of 09.04 to 09.10 are classified as follows:**

- (a) Mixtures of two or more products subordinated to one heading remain being covered in the same heading.**
- (b) Mixtures of products subordinated to different headings are covered in heading 09.10.**

**The addition of other substances to the products subordinated to headings of 09.04 to 09.10 (including the mixtures indicated in the above mentioned paragraphs {a} and {b}) does not affect the classification of these products as long as the resulting mixtures maintain the fundamental character of products subordinated to each heading thereof, otherwise these mixtures are to be excluded of this chapter, but if they were of the mixed condiments, they will be covered in heading 21.03.**

**2- This chapter does neither cover the pepper known as glomerule (Cubeb) nor the other products covered in heading 12.11.**

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
09.01		Coffee beans, whether or not roasted or decaffeinated, coffee husks and skins, coffee substitutes containing coffee in any proportion.		
		- Un-roasted coffee:		
		-- Not decaffeinated		
		-- Decaffeinated		10
	09 01 11 00	- Roasted coffee:	kilogram	5
	09 01 12 00	-- Not decaffeinated	kilogram	
		-- Decaffeinated		20
	09 01 21 00	- Other	kilogram	15
	09 01 22 00	Tea, whether or not flavored.	kilogram	20
	09 01 90 00		kilogram	
09.02				

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
09.03 09.04	09 02 10 00	- Green tea (unfermented) in direct packages containing weight not exceeding 3 kg	kilogram	10
		- Green tea (unfermented) in other packages		
	09 02 20 00	- <b>Black</b> tea (fermented) and partially fermented tea in direct packages containing weight not exceeding 3 kg	kilogram	10
		--- Packaged tea in small bags by weight not exceeding 3 g.		
		--- Other		
	09 02 30 10	-- <b>Black</b> tea (fermented) and partially fermented tea, in other packages	kilogram	10
		Mate (maté)		
	09 02 30 90	Chili of species {pepper}, nuts of species {capsicum} (green pepper) or of species {pimento} (pepper), dried, ground or crushed.	kilogram	10
	09 02 40 00		kilogram	10
	09 03 00 00	- Chili of species {pepper}: -- Neither ground nor crushed	kilogram	10
		-- Ground or crushed		
		- Chili of species {capsicum} (green pepper) or of species {pimento} (pepper), dried, ground or crushed.		
	09 04 11 00	Vanilla		
	09 04 12 00	Cinnamon & canella tree flowers	kilogram	5
09.05 09.06 09.07	09 04 20 00	-- Neither bruised nor crushed	kilogram	5
		-- Bruised or crushed	kilogram	5
		Carnation (cloves, stalks & fruit).		
	09 05 00 00			
	09 06 10 00			
	09 06 20 00		kilogram	10
	09 07 00 00			
			kilogram	5
			kilogram	5
			kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
09.08		Nutmeg, its crumples and cardamom.		
		- Nutmeg	kilogram	
		- Nutmeg crumples	kilogram	
	09 08 10 00	-Cardamom	kilogram	5
	09 08 20 00	Seeds of anise or Chinese anise, fennel, coriander, cumin, caraway, grains of juniper.	kilogram	5
09.09	09 08 30 10	- Seeds of anise (Chinese anise)		5
		- Seeds of coriander		
		- Seeds of cumin	kilogram	
		- Seeds of caraway	kilogram	
	09 09 10 00	- Seeds of fennel, grains of juniper	kilogram	5
	09 09 20 00		kilogram	5
	09 09 30 10	Ginger, saffron, curcuma, thyme, Daphne leafs (laure), curry, other condiments and condiments.	kilogram	5
	09 09 40 00	-- Ginger	kilogram	5
09.10	09 09 50 00	-- Saffron		5
		-- Curcuma		
		-- Thyme and Daphne leafs		
		-- Curry		
		-- Other condiments and condiments:	kilogram	
	09 10 10 00	-- Mixtures mentioned in note 1/b to this chapter	kilogram	5
	09 10 20 00	-- Other:	kilogram	5
	09 10 30 10	--- Fenugreek	kilogram	5
	09 10 40 00	--- Other	kilogram	5
	09 10 50 00			5
			kilogram	
	09 10 91 00			5
			kilogram	
			kilogram	
	09 10 99 10		kilogram	5
	09 10 99 90			5

## Chapter 10

### Cereals

**Notes:**

1- (a) The products specified in this chapter headings are not covered in these headings unless they are grains, whether or not these grains were in the ear or on the stalk.

(b) This chapter does not cover the grains which have been hulled or otherwise worked.

However, the rice which is husked, milled (bleached), glazed, polished or steam processed as well as its fragments remains covered in heading 10.06.

2- The heading 10.05 does not cover sweet corn (chapter 7).

**Sub-heading Notes:**

1- The term {durum wheat} means the wheat of species {triticum durum} and the hybrids which result of concurrence of species {triticum durum} bearing the same number (28) of chromosomes of such species.

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
10.01		Wheat and mixture of wheat with rye.		
	10 01 10 00	- Durum wheat	kilogram	5
		- Other:		
	10 01 90 10	--- Common wheat	kilogram	5
	10 01 90 20	--- Thin wheat	kilogram	5
	10 01 90 30	--- Mixture of wheat with rye	kilogram	5
		Rye	kilogram	5
10.02	10 02 00 00	Barley	kilogram	5
10.03	10 03 00 00	Oats	kilogram	5
10.04		--- Gray (or black) oats		
	10 04 00 10	--- White (or yellow) oats	kilogram	5
	10 04 00 20	Maize (Corn):	kilogram	5
10.05				

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
10.06	10 05 10 00	- Seed	kilogram	5
		- Other:		
	10 05 90 10	--- Maize (Indian corn)	kilogram	5
	10 05 90 20	--- Sorghum (durra, millet)	kilogram	5
	10 05 90 30	--- Brown corn	kilogram	5
	10 05 90 40	--- Other	kilogram	5
		Rice:		
	10 06 10 00	-- Peeled in the husk (paddy or rough)	kilogram	5
		-- Husked rice (brown rice)		
	10 06 20 00	-- Completely or partially milled rice whether it was glazed or polished.	kilogram	5
10.07	10 06 30 00	-- Broken rice	kilogram	5
		Sorghum grains		
10.08	10 06 40 00	Buckwheat, millet (pearl millet), Canary seed and other cereals.	kilogram	5
	10 07 00 00	-- Buckwheat	kilogram	5
10.08		-- Millets (pearl millet)		
		-- Canary seed		
	10 08 10 00	-- Other cereals	kilogram	5
	10 08 20 00		kilogram	Free
	10 08 30 00		kilogram	Free
	10 08 90 00		kilogram	Free

## Chapter 11

### Products of the Milling Industry, Malt, Starches of Seeds, Root or Shallots, Inulin (Amylum), Wheat Gluten

#### Notes:

#### 1- This chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01).
- (b) Prepared flours, groats (crushed grains), meals and starches of heading (19.01).
- (c) Chips of grains and other products covered in heading (19.04).
- (d) Prepared or preserved vegetables covered in headings (20.01, 20.04 or 20.05).
- (e) Pharmaceutical products (chapter 30).
- (f) Starches having the characteristics of perfumery, cosmetic or toilet preparations (chapter 33).

#### 2- (a) Products from the milling of cereals shown in the below-mentioned table are covered in this chapter if the following two percentages were available in them calculated by weight on the dried material:

- 1- Starch content exceeding that identified in column (2) of the table (according to Ewers polarimetric method).
- 2- Dust (ash) content (after deduction of any added materials) not exceeding that identified in column (3).

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

- (b) Products falling in this chapter under the above-mentioned provisions are covered in heading (11.01) or (11.02) if the percentage passing through a woven metal wire cloth sieve (riddle) with aperture indicated in columns (4) and (5) below according to the case, are not less by weight than the percentage shown before each species of concerned grains.

But those products where this condition is unavailable are covered in item (11.03) or (11.04)

Grains (cereals) (1)	Starch Content (2)	Dust (ash) Content (3)	Percent of passing through a sieve with aperture measurement	
			315 micrometers (microns) (4)	500 micrometers (microns) (5)
Wheat and rye.....	45%	2.5%	80%	--
Barley.....	45%	3%	80%	--
Oats.....	45%	5%	80%	--
Corn and sorghum grains.....	45%	2%	--	90%
Rice.....	45%	1.6%	80%	--
Buckwheat.....	45%	4%	80%	--

#### 3- For application of the provisions of heading (11.03), the term (groats (crushed grain)) and (meals) means the products obtained by fragmentizing the cereal grains, provided that the following pertinent condition should be available:

(a) If they were of the products of corn, the percentage of 95% at least by weight should pass through a sieve of woven metal with aperture measuring 2 mm.

(b) If they were of other products of grains, the percentage of 95% at least of their weight should pass through a sieve of woven metal with aperture measuring 1.25 mm.

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
11.01		Flour of wheat or flour of mixture of wheat with rye.		
		--- Flour of wheat	kilogram	5
	11 01 00 10	--- Flour of mixture of wheat with rye	kilogram	5
	11 01 00 20	Flour of grains (except for flour of {wheat} or flour of mixture of wheat with rye.	kilogram	
11.02		-- Rye flour	kilogram	
		-- Corn (maize) flour	kilogram	
				5
	11 02 10 00			5
	11 02 20 00			

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
11.03	11 02 30 00	-- Rice flour	kilogram	5
		-- Other:		
		--- Barley flour	kilogram	5
	11 02 90 10	--- Oats flour	kilogram	5
	11 02 90 20	--- Sorghum grains flour	kilogram	5
	11 02 90 30	--- Buckwheat flour	kilogram	5
	11 02 90 40	--- Millet (pearl millet) flour	kilogram	5
	11 02 90 50	--- Other	kilogram	5
	11 02 90 90	Groats (crushed grain) and meals (pellets of agglomerated grains).		
		- Groats (crushed grain) and meals:		
		-- Of wheat:		
		--- Groats (crushed grain)		5
		--- Meals		
	11 03 11 10	-- Of corn:	kilogram	5
	11 03 11 20	--- Groats (crushed grain)	kilogram	
		--- Meals		5
	11 03 13 10	-- Of other cereals:	kilogram	5
	11 03 13 20	--- Of barley	kilogram	5
	11 03 19 10	--- Of sorghum grains	kilogram	5
	11 03 19 20	--- Of rye	kilogram	5
	11 03 19 30	--- Of buckwheat	kilogram	5
	11 03 19 40	--- Of millet (pearl millet)	kilogram	5
	11 03 19 50	--- Of other grains	kilogram	5
	11 03 19 90	- Pellets	kilogram	5
	11 03 20 00		kilogram	



Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
11.04		Grains worked with another method (for example, hulled, rolled, flaked, sliced or kibbled), except for rice covered in heading 10.06, germ of cereals, whole, rolled, flaked or ground:		
		- Rolled or flaked grains:		
		-- Of oats		
		-- Of other cereals:		5
		--- Of wheat	Kilogram	
	11 04 12 00	--- Of rye		5
		--- Of buckwheat	kilogram	5
	11 04 19 10	--- Of millet (pearl millet)	kilogram	5
	11 04 19 20	--- Of sorghum grains	kilogram	5
	11 04 19 30	--- Of corn (maize)	kilogram	5
	11 04 19 40	--- Of other cereals	kilogram	5
	11 04 19 50	- Other worked grains (for example, hulled, pearled, sliced or kibbled):	kilogram	5
	11 04 19 60	-- Of oats	kilogram	
	11 04 19 90	-- Of corn (maize)		
		-- Of other cereals:		5
		--- Of wheat		
		--- Of rye	kilogram	5
	11 04 22 00	--- Of buckwheat	kilogram	
	11 04 23 00	--- Of millet (pearl millet)		5
		--- Of sorghum grains	kilogram	5
	11 04 29 10	--- Of other cereals	kilogram	5
	11 04 29 20		kilogram	5
	11 04 29 30		kilogram	5
	11 04 29 40		kilogram	5
	11 04 29 50		kilogram	
	11 04 29 90			

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
11.05	11 04 30 00	- germ of cereals, whole, rolled, flaked or ground Flour, meals, powder, flakes, granules and pellets of potatoes.	kilogram	5
		- Flour, meals and powder:		
		--- Flour	kilogram	5
	11 05 10 10	--- Meals	kilogram	5
	11 05 10 20	--- Powder	kilogram	5
11.06	11 05 10 30	- Flakes, granules and pellets	kilogram	5
	11 05 20 00	Flour, meals and powder of dried fabaceous leuguminosae (leguminous vegetables) covered in heading 07.13, flour, meals and powders of India palm-trees (Sago) pulps, flour, meals and powder of roots and tubers covered in heading 07.14 or the products of chapter (8).		
		- Of dried fabaceous leuguminosae (leguminous vegetables) covered in heading 07.13:		
		--- Flour:		
		---- Of peas		
		---- Of chickpeas, garbanzo		
		---- Of haricots		
		---- Of stringed beans		
		----Of lentils	kilogram	10
	11 06 10 11	---- Of horse beans	kilogram	10
	11 06 10 12	---- Other	kilogram	10
	11 06 10 13	--- Meals:	kilogram	10
	11 06 10 14		kilogram	10
	11 06 10 15		kilogram	10
	11 06 10 16		kilogram	10
	11 06 10 19		kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
	11 06 10 21	---- Of peas	kilogram	10
	11 06 10 22	---- Of chickpeas, garbanzo	kilogram	10
	11 06 10 23	---- Of haricots	kilogram	10
	11 06 10 24	---- Of stringed beans	kilogram	10
	11 06 10 25	----Of lentils	kilogram	10
	11 06 10 26	---- Of horse beans	kilogram	10
	11 06 10 29	---- Other	kilogram	10
		- Of sago or roots and tubers covered in heading 7.14		
	11 06 20 10	--- Sago flour	kilogram	10
	11 06 20 20	--- Sago Meals	kilogram	10
		--- Flour and meals of roots and tubers:		
		---- Cassava (Manioc)		
	11 06 20 31	---- Arrowroot	kilogram	10
	11 06 20 32	---- Of orchis (salep)	kilogram	10
	11 06 20 33	---- Of colocasia antiquorum	kilogram	10
	11 06 20 34	---- Of sweet potatoes	kilogram	10
	11 06 20 35	---- Of other roots and tubers	kilogram	10
	11 06 20 39	- Of products of chapter (8):	kilogram	10
		--- Of chestnuts (maroon)		10
	11 06 30 10	--- Of almonds	kilogram	10
	11 06 30 20	--- Of dates	kilogram	10
	11 06 30 30	--- Of bananas	kilogram	10
	11 06 30 40	--- Of coconuts	kilogram	10
	11 06 30 50	--- Of tamarinds	kilogram	10
	11 06 30 60	--- Of fruit peel	kilogram	10
	11 06 30 70	--- Other	kilogram	10
	11 06 30 90		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
11.07	11 06 30 80	--- Of lemon	kilogram	10
		Malt, whether it was roasted.		
11.08		- Un-roasted	kilogram	10
	11 07 10 00	- Roasted	kilogram	10
	11 07 20 00	Starches, amyllum (inulin):		
		- Starch:		
		-- Wheat starch	kilogram	10
	11 08 11 00	-- Corn (maize) starch	kilogram	25
	11 08 12 00	-- Potato starch	kilogram	10
	11 08 13 00	-- Cassava (Manioc) starch	kilogram	10
	11 08 14 00	-- Other starches:		
		--- Rice starch	kilogram	10
	11 08 19 10	--- Arrowroot starch	kilogram	10
	11 08 19 20	--- India palm-trees (Sago) pulps starch	kilogram	10
	11 08 19 30	--- Other starches		
		- Amyllum (inulin)	kilogram	10
11.09	11 08 19 90	Wheat gluten, whether or not dried	kilogram	10
	11 08 20 00		kilogram	15
	11 09 00 00			

## Chapter 12

### Oil Seeds and Oleaginous Fruit; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder

#### Notes:

- 1- Heading (12.07) applies, inter alia, to palm nuts and kernels, cotton seeds, castor-oil seeds, sesame seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (Karité nuts). However, this heading does not apply to products of heading (08.01) or (08.02) or olives (chapter 7 or chapter 20).
- 2- Heading (12.08) applies not only to non-defatted flours and meals, but also to flours and meals which have been partially defatted and wholly or partially refatted with their original oils. However, it does not apply to residues of headings (23.04 to 23.06).
- 3- For application of heading (12.09), the following are considered {seeds prepared for sowing}: beet seeds, herbs and grasses seeds of fields and pasturelands, ornamentation flowers seeds, vegetables seeds, sylvan trees seeds, fruit trees seeds, vetch or ervil seeds (other than species of *Ficia faba*), and lupines.

However, heading (12.09) does not apply to the following seeds, even if for sowing:

- (a) Fabaceous leuguminosae (leguminous vegetables) and sweet sorghum (chapter 7).
  - (b) Condiments, condiments and other kinds covered in chapter 9.
  - (c) Cereals (chapter 10).
  - (d) Products of headings (12.01 to 12.07 or 12.11).
- 4- Heading (12.11) covers, among its contents, the plants and the part of plants of the following species:
- Basil, sweet basil, ox tongue (anchusa), ginseng, hyssop, licorice (liquorices) all species of mint, rosemary, jonquil (musk rose), merriment, wormwood (afsentine).  
Heading (12.11) does not cover the following:
- (a) Medicaments of chapter (30).
  - (b) Perfumery, toilet or cosmetic preparations of chapter (33).
  - (c) Insecticides, fungicides, herbicides, or disinfectants and similar products of heading (38.08).
- 5- For application of heading (12.12), the term {seaweeds and other algae} does not include:
- (a) Unicellular dead micro-organisms (cultures of micro-organisms) of heading (21.02).
  - (b) Micro-organisms (cultures of micro-organisms) of heading (30.02).
  - (c) Fertilizers of headings (31.01 or 31.05).

#### Sub-heading Notes:

- 1- For the purposes of sub-heading 120510, the term "seeds of turnip (rape) or colza low in erucic acid content" is intended to mean:

**Seeds of turnip (rape) or colza which produce oil containing a fixed percentage of not less than 2% by weight of erucic acid that gives a solid compound containing not less than 30 micro moles of glucosinates per gramme.**

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
12.01		Soya beans, whether or not broken.		
	12 01 00 10	--- Whole	kilogram	5
	12 01 00 20	--- Broken	kilogram	5
12.02		Peanuts, neither roasted nor otherwise cooked, whether or not shelled or broken.		
		- In shell		
	12 02 10 00	- Shelled, whether or not broken.	kilogram	5
	12 02 20 00	Pulps of coconut palm (copra)	kilogram	10
12.03	12 03 00 00	Linseeds (flaxseeds), whether or not broken	kilogram	5
12.04	12 04 00 00	Seeds of turnip (rape) and colza, whether or not broken	kilogram	5
12.05		- Seeds of turnip (rape) and colza low in erucic		
		- Other		
	12 05 10 00	Sunflower seeds, whether or not broken	kilogram	5
		Other oil seeds and oleaginous fruit, whether or not broken		
12.06	12 05 90 00	- Palm nuts and kernels	kilogram	5
	12 06 10 00	- Cotton seeds	kilogram	5
12.07		- Castor-oil seeds		
		- Sesame seeds		
		- Mustard seeds		
	12 07 10 00	- Safflower seeds	kilogram	5
	12 07 20 00	- Other:	kilogram	5
	12 07 30 00	-- Poppy seeds	kilogram	5
	12 07 40 00	-- Other:	kilogram	5
	12 07 50 00	--- Poppy seeds	kilogram	5
	12 07 60 00		kilogram	5
	12 07 91 00		kilogram	5
	12 07 99 10		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
12.08	12 07 99 00	--- Hemp seeds (cannabis)	kilogram	5
	12 07 99 90	--- Other	kilogram	5
		Flours and meals of oil seeds and nuts, except for flour and meals of mustard:		
12.09		- Of Soya beans		
		- Other		
	12 08 10 00		kilogram	10
	12 08 90 00	Seeds, nuts and kernels, of kinds used for sowing:	kilogram	10
		- Sugar beet seeds		
		- Forage plants seeds:		
	12 09 10 00	-- Berseem (trifolium alexandrinum) seeds	kilogram	Free
		-- Clover (trefoil) seeds		
	12 09 21 00	-- Quack grass, couch grass (quitch) seeds	kilogram	
		-- Kentucky quitch (poaaber Etnsisal) seeds		
	12 09 22 00	-- Darnel rye (Loliam multiflower LM and Loliam pyrin L) seeds	kilogram	Free
	12 09 23 00	-- Bulrush, sedge herb seeds	kilogram	
	12 09 24 00	-- Other:	kilogram	
		--- Lupine seed		Free
	12 09 25 00	--- Other	kilogram	Free
		- Seeds of herbaceous plant cultivated principally for their flowers		
	12 09 26 00	- Other:	kilogram	
		-- vegetable seeds:		
	12 09 29 10	--- Tomatoes seeds	kilogram	Free
	12 09 29 90	--- Leek seeds	kilogram	
	12 09 30 00		kilogram	Free
	12 09 91 10		kilogram	Free
	12 09 91 20		kilogram	
				Free
				Free

				Free
				Free
				Free

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
12.10	12 09 91 30	--- Radish seeds	kilogram	Free
	12 09 91 40	--- Carrot seeds	kilogram	
	12 09 91 50	--- Cucumber seeds	kilogram	
	12 09 91 60	--- Zucchini seeds	kilogram	Free
	12 09 91 70	--- Calabash seeds	kilogram	
	12 09 91 80	--- Aubergine seeds	kilogram	Free
		--- Other:		
	12 09 91 91	---- Lettuce seeds	kilogram	Free
	12 09 91 92	---- Rocket (watercress) seeds	kilogram	
	12 09 91 93	---- Peppers (of genus capsicum or pimento) seeds	kilogram	Free
	12 09 91 99	---- Other	kilogram	
	12 09 99 00	-- Other	kilogram	Free
		Hop cones, fresh or dried, whether or not ground, powdered, or in the form of pellets, ash (dust) of hop.		
		- Hop cones, neither ground, nor powered nor in the form of pellets		Free
	12 10 10 00	- Hop cones, ground, powered, or in the form of pellets, ash (dust) of hop	kilogram	Free
	12 10 20 00	Plants and their parts, including the seeds and fruit of kinds primarily used in perfumery, in pharmacy, pesticides, or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, powered or crushed.	kilogram	



12.11				Free
				Free
				5
				5
Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
12.12	12 11 10 00	- Licorice (liquorices) roots	kilogram	5
	12 11 20 00	- Ginseng roots	kilogram	5
	12 11 30 00	- Coca leafs	kilogram	5
	12 11 40 00	- Poppy straw	kilogram	5
		- Other:		
	12 11 90 10	--- Wild savager (black cumin)	kilogram	5
	12 11 90 20	--- Black poppy	kilogram	5
	12 11 90 30	--- Chips of aloeswood, sandal wood, and other incense (frankincense) woods	kilogram	5
		--- Mint		
	12 11 90 40	--- Red sorrel (oxalic, dock)	kilogram	5
	12 11 90 50	--- Indian hemp	kilogram	5
	12 11 90 60	--- Siwak sticks	kilogram	5
	12 11 90 70	--- Other	kilogram	5
	12 11 90 90	Carob (locust) beans, seaweeds and other sea algae, sugar beet, sugar cane, fresh, chilled, frozen or dried, whether or not ground, kernels and pulps (cores) of fruit and other vegetable products (including the un-roasted roots of endive (chicory) of species Intheopos sativium, kinds essentially used for human consumption, not elsewhere specified or included.	kilogram	5
		- Carob (locust) beans including their seeds:		
		--- Carob (locust) pods		
		--- Seeds		
	12 12 10 10		kilogram kilogram	15

	12 12 10 20			15
--	-------------	--	--	----

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
12.13	12 12 20 00	- Seaweeds and other algae.	kilogram	15
	12 12 30 00	- Kernels and pulps (cores) of apricot, peaches and plums	kilogram	10
	12 12 91 00	- Other:	kilogram	10
		-- Sugar beet		
	12 12 99 10	-- Other:	kilogram	Free
		--- Seeds of watermelon (green and yellow)		
		--- Sugar cane		
	12 12 99 30	--- Squash (pumpkin), zucchini and calabash seeds	kilogram	10
	12 12 99 40	--- Other	kilogram	Free
	12 12 99 90	Cereal straw, hay, chaff (husks) of grains, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kilogram	Free
	12 13 00 10	--- Straw	kilogram	10
		--- Other		
		Convoluted forage of turnip (rape), fodder roots (red beet), forage roots, grass, berseem (trifolium alexandrinum), Clover (trefoil), forage cabbage, lupines, ervil (lentil vetch) and similar forage products, whether or not in the form of pellets.		
12.14	12 13 00 90	- Crush and pellets of berseem (trifolium alexandrinum)	kilogram	10
	12 14 10 00	- Other:		10
		--- Lupines		
		--- Ervil and chickling vetch		
		--- Other		
	12 14 90 10		kilogram	10
	12 14 90 20		kilogram	10
	12 14 90 90		kilogram	10

## Chapter 13

### Lac, Gums, Resins, and other Vegetable Saps and Extracts

**Notes:**

1- Heading (13.02) applies, inter alia, to licorice (liquorices) roots essence, chrysanthemum (pyrethrum) essence, hop essence, aloe essence and opium essence.

This heading does not apply to:

- (a) Licorice (liquorices) roots extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04) .
- (b) Malt extract (heading 19.01).
- (c) Coffee, tea or maté extracts (heading 21.01).
- (d) Vegetable saps and essences considered alcoholic beverages extracts (chapter 22).
- (e) Natural camphor, glycerin and other products of heading (29.14 or 29.38).
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39).
- (g) Medicaments of heading (30.03) or (30.04) and reagents prepared to identify blood groups and agents, heading (30.06).
- (h) Tanning or dyeing extracts, heading (32.01) or (32.03).
- (i) Essential oils, resin aromatic essences {resonid}, extracted oil resins as well as aqueous distillates, hydraulic solutions of essential oils, or preparations based on odoriferous substances used as beverages (chapter 33).
- (j) Natural rubber (caoutchouc), balata, gutta percha, glues, acacia and similar natural gums (heading 40.01).

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
13.01		Lac, natural gums, resins and oleoresins (such as balm (balsam), natural.		
		- Lac	kilogram	5
		- Gum Arabic (acacia)	kilogram	5
	13 01 00 10	- Other:		
	13 01 00 20	--- Tragacanth	kilogram	5
		--- Benjamin	kilogram	5
	13 01 90 10	--- Benzoin	kilogram	5
	13 01 90 20	--- Asafetida	kilogram	5
		--- Myrrh		

13.02	13 01 90 30	--- Frankincense	kilogram	5
	13 01 90 40	--- Olibanum	kilogram	5
	13 01 90 50	--- Hyoid chewing gum	kilogram	5
	13 01 90 60	--- Other:	kilogram	5
	13 01 90 70	---- Resin gums	kilogram	5
	13 01 90 80	---- Oil gums		
		---- Natural balsams	kilogram	5
	13 01 90 91	---- Other	kilogram	5
	13 01 90 92	Vegetable saps and extracts, pectic substances, pectinates and pectates, agar-agar and other mucilages and thickeners, derived of vegetable products, whether or not modified.	kilogram	5
	13 01 90 93		kilogram	5
	13 01 90 99			
		- Vegetable saps and extracts:		
		-- Opium		
		-- Of licorice (liquorices) roots.		
		-- Of hops		
			kilogram	50
	13 02 11 00		kilogram	10
	13 02 12 00		kilogram	10
	13 02 13 00			

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
	13 02 14 00	-- Of chrysanthemum essence or roots of plants containing rotenone	kilogram	10
		-- Other:		
		--- Hashish		
	13 02 19 10	--- Ginseng extract	kilogram	10
	13 02 19 20	--- Tahini (sesame oil thick sauce)	kilogram	10
	13 02 19 30	--- Aloe	kilogram	10
	13 02 19 40	--- Myrrh cane essences	kilogram	10
	13 02 19 50	--- Honeydew	kilogram	10
	13 02 19 60	--- Other medicinal essences	kilogram	10
	13 02 19 70	--- Other	kilogram	10
	13 02 19 90	- Pectic substances, pectinates and pectates	kilogram	10
	13 02 20 00	- Mucilages and thickeners, derived from vegetable products, whether or nor modified:	kilogram	10
		-- Agar-agar		
		-- Mucilages and thickeners derived of carob (locust) its seeds or of agar-seeds, whether or not modified		
	13 02 31 00	-- Other	kilogram	10
	13 02 32 00		kilogram	10
	13 02 39 00		kilogram	10

**Chapter 14**  
**Vegetable Planting Materials, Vegetable Products Not Elsewhere Specified or Included**

**Notes:**

- 1- This chapter does not cover the vegetable materials and fibers of essentially used for manufacturing textile products which are classified in chapter eleven whatsoever their method of preparation, as well as the vegetable materials that were processed with the intention of using them only as textile materials.
- 2- Heading (14.01) applies, inter alia, the Indian ditch reeds {bamboos} (whether or not split, longitudinally sawn, longitudinally cut, rounded at the ends, bleached, rendered non-inflammable, polished or dyed (pigmented)), split osier, reeds (canes) and the like, rattan cores, drawn or split rattans. The heading does not apply to chip wood, i.e., wood slats, timber sheets and ply-wood, heading (44.04).
- 3- Heading (14.02) does not apply to wood straw or wool, (44.05).
- 3- Heading (14.03) does not apply to prepared knots and tufts for broom and brush making (heading 96.03).

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
14.01		Vegetable materials essentially used for manufacturing straw mats and basket fraills (Indian ditch reeds, bamboos, reeds, rushes, osier, raffia, dyed cereal straw, cleaned, bleached, or dyed (pigmented), or phloem (cortex) of linden for example).		
		- Indian ditch reeds (bamboos)		
	14 01 10 00	- Rattans	kilogram	5
	14 01 20 00	- Other:	kilogram	5
		--- Osier		
	14 01 90 10		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
14.02	14 01 90 20	--- Reeds	kilogram	
	14 01 90 90	--- Other	kilogram	5
	14 02 00 00	Vegetable materials essentially used for stuffing and padding (kapok, vegetable mane (hair) or pelage fleece eel-grass {Krino}, for example), whether or not put up as a layer with or without supporting material	kilogram	5
14.03	14 03 00 00	Vegetable materials essentially used for manufacturing brooms and brushes (broomcorn {sorghum}, piassava and istle known by tannicum fibers), whether or not hanks or bundles	kilogram	5
14.04		Vegetable products which are not elsewhere specified or included		
		-Vegetable raw materials of essentially used for tanning and dyeing (pigmenting):		
		--- Wood		
		--- Phloem (cortex) layers (Bark)	kilogram	
		--- Gall nuts	kilogram	5
		--- Henna (camphire)	kilogram	5
		--- Other	kilogram	5
		- Fuzz (nap) of cotton linters	kilogram	5
		- Other:	kilogram	5
		--- Hard grains, seeds, peel, nuts (kernels of Krozo, pits of doum and the like), and pits used for manufacturing buttons, beads of collars & rosaries, etc...	kilogram	5
		--- Other		
	14 04 10 10			
	14 04 10 20			
	14 04 10 30			
	14 04 10 40			
	14 04 10 90			
	14 04 20 00			
	14 04 90 10			
	14 04 90 90		kilogram	5

**Section III**  
**Animal or Vegetable Fats and Oils and Their Cleavage Products, Prepared Edible Fats, Animal or Vegetable Waxes**

**Chapter 15**  
**Animal or Vegetable Fats and Oils and their Cleavage Products, Prepared Edible Fats, Animal or Vegetable Waxes**

**Notes:**

**1- This chapter does not cover:**

- (a) Pig fat or poultry fat of heading 02.09.
- (b) Cacao oil, fat and butter (heading 18.04).
- (c) Edible preparations containing more than 15% by weight of products covered in heading 04.05 (chapter 21 in general).
- (d) Greaves (heading 23.01) and residues of headings of 23.04 to 23.06.
- (e) Separated fatty acids, prepared waxes and oily material transformed into pharmaceutical products, ointments, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils and other products covered in section six.
- (f) Rubber substitutes (factice) derived from oils (heading 40.02).

**2- Heading (15.09) does not apply to oils obtained of olives by solvent extraction, heading (15.10).**

**3- Heading (15.18) does not cover the fats and oils and their fractions, that are simply denatured, which are to be classified in headings pertaining similar undenatured fats and oils and their fractions.**

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

**Sub-heading Note:**

- 1- For the purposes of sub-headings 151411 and 151419, the term "seeds of turnip (rape) or colza low in erucic acid content" is intended to mean the fixed oils which contain a percentage of not less than 2% by weight of erucic acid.**



Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
15.01		Pig fat (including lard) and poultry fats except for those of heading 02.09 or 15.03.		
		--- Poultry fats		
	15 01 10 00	--- Poultry bone fats and fats obtained of chicken waste	kilogram	5
	15 01 20 00	--- Lard and other pig fats including bone oil and fats obtained of swine waste	kilogram	5
	15 01 00 30	Fats of bovine animals, sheep and goats other than those of heading 15.03.	kilogram	5
		--- Fats of bovine animals		
		--- Fats of sheep and goats		
15.02		Lard styrene, lard oil, oleostyrene, oleo-oil, oil margarine, neither emulsified, nor mixed, nor otherwise prepared.	kilogram	5
	15 02 00 10			
	15 02 00 20	--- Oleostyrene:	kilogram	5
15.03		---- Of swine		
		---- Other		
		--- Oleomargarine:		
		---- Of swine		
		---- Other		
	15 03 00 11	--- Other:	kilogram	5
	15 03 00 19	---- Of swine	kilogram	5
		---- Other		
	15 03 00 21		kilogram	5
	15 03 00 29		kilogram	5
	15 03 00 91		kilogram	5
	15 03 00 99		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
15.04		Fats and oils and their fractions of fish or marine mammals, whether or not refined, but not chemically modified:		
	15 04 10 00	- Fish liver oils and their fractions		
	15 04 20 00	- Fats and oils and their fractions of fish, other than liver oil	Kilogram	10
	15 04 30 00	- Fats and oils and their fractions of marine mammals	Kilogram	10
		Wool grease and fatty substances derived therefrom (including lanolin)	Kilogram	10
15.05	15 05 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	Kilogram	5
15.06	15 06 00 00	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
		- Crude oil, whether or not degummed	Kilogram	5
		- Other		
15.07		Peanut oil and its fractions, whether or not refined, but not chemically modified.		
		- Crude oil		
		- Other		
	15 07 10 00	Olive oil and its fractions, whether or not refined, but not chemically modified.	Kilogram	5
15.08	15 07 90 00	- Oil of the first squeeze (initial oil)	kilogram	10
		- Other		
				5
	15 08 10 00		kilogram	10
15.09	15 08 90 00		kilogram	
				5
	15 09 10 00		kilogram	10
	15 09 90 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
15.10	15 10 00 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of such oils or their fractions with other oils or fractions of heading 15.09.	kilogram	10
		Palm oil and its fractions, whether or not refined, but not chemically modified.		
		- Crude oil		
		- Other		
15.11	15 11 10 00	Oils of sunflower seeds, safflower seeds, or cotton seeds and their fractions, whether or not refined, but not chemically modified.	kilogram	
	15 11 90 00	- Oils of sunflower seeds or safflower seeds and their fractions:	kilogram	5
		- Crude oil		10
		- Other		
15.12		- Oil of cotton seeds and their fractions:		
		- Crude oil whether it was removal of gossypol		
		- Other		
	15 12 11 10	Oils of coconut, kernel of palm-tree nuts or pits of Brazilian palm-trees (babasso oil) and their fractions, whether or not refined, but not chemically modified.	kilogram	
	15 12 19 00	- Coconut (copra) oil and its fractions:	kilogram	5
				10
	15 12 21 00		kilogram	5
	15 12 29 00		kilogram	5
15.13				

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
15.14	15.13.11.00	-- Crude oil	kilogram	5
	15.13.19.00	-- Other	kilogram	5
		- Oils of kernels of palm-tree nuts or kernels of Brazilian palm-trees (babasso) and their fractions:		
		-- Crude oil		
	15.13.21.00	-- Other	kilogram	5
	15.13.29.00	Oil of turnip (rape) colza or mustard and their fractions, whether or not refined, but not chemically modified.	kilogram	10
		- Oil of turnip (rape) colza with low percentage of erucic acid content:		
		-- Crude oil		
		-- Other		
	15 14 11 00	- Other:	kilogram	5
15.15	15 14 19 00	-- Crude oil	kilogram	10
		-- Other		
	15 14 91 00	Other fixed vegetable oils and fats (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	kilogram	5
	15 14 99 00		kilogram	10
		- Oil of linseeds (flaxseeds ) and its fractions:		
		-- Crude oil		
		-- Other		
		- Oil of Corn (sorghum) and its fractions:		
		-- Crude oil		
	15 15 11 00		kilogram	5
	15 15 19 00		kilogram	10
	15 15 21 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
	15.15.29.00	-- Other	kilogram	10
	15.15.30.00	- Oil of castor-oil plant seeds and its fractions	kilogram	5
		- Tung oil and its fractions		
	15.15.40.00	- Sesame oil and its fractions	kilogram	5

15.16	15.15.50.00	- Other	kilogram	
	15.15.90.00	Animal or vegetable fats and oils and their fractions, partially or wholly hydrogenated, , with modified esterification (which ester has been changed), subjected to re-esterification, or transformed by the method of halogenations, whether or not refined, but not further prepared.	kilogram	5
15.17		- Animal fats and oils and their fractions		
		- Vegetable fats and oils and their fractions		
	15.16.10.00	Margarine, edible mixtures or preparations of vegetable or animal fats and oils or of fractions of different fats and oils of this chapter, other than edible fats or oils and their fractions of heading 15.16.	Kilogram	5
	15.16.20.00	- Margarine excluding liquid margarine: --- Of animal origin --- Of vegetable origin --- Other	kilogram	5
	15.17.10.10			5
	15.17.10.20		kilogram	5
	15.17.10.90		kilogram	5
			kilogram	

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
15.18	15.17.90.10	- Other: --- Liquid margarine	kilogram	5
	15.18.00.00	--- Other	kilogram	5
		Animal or vegetable oils and fats and their fractions, boiled, oxidized, dehydrated, sulphurized, blown polymerized by heat either in vacuum or in an inert gas, or otherwise chemically modified excluding those of heading 15.16, inedible mixtures & preparations of animal or vegetable fats or oils, or of fractions of different fats and oils of this chapter, which are not elsewhere specified or included Cancelled Glycerol (glycerin), crude, glycerin hydrates and alkalis. --- Crude glycerin --- Glycerin hydrates and alkalis	kilogram	5
15.19				
15.20	15 20 00 10	Vegetable waxes (other than triacylglycerol (tri-glycerinates)), beeswax, other insects waxes and spermaceti, whether or not refined or pigmented (colored). - Vegetable waxes - Other	kilogram	5
	15 20 00 20		kilogram	5
15.21				
	15 21 10 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
15.22	15 21 90 10	-- Sperm of whale and other marine mammals (spermaceti), whether or not crude, subjected to squeezing, refinement, as well as the pigmented (colored) thereof	Kilogram	5
	15 21 90 20	--- Beeswax as well as the pigmented (colored) thereof	kilogram	5
	15 21 90 40	--- Waxes of other insects as well as the pigmented (colored) thereof Degras, residues resulting from treating fatty substances, animal or vegetable waxes.	kilogram	5
	15 22 00 10	--- Degras (fish oil treated with nitric acid) --- Residues resulting from treating fatty substances, whether animal or vegetable	kilogram	5
	15 22 00 20		kilogram	5

**SECTION IV**  
**PREPARED FOOD STUFFS: BEVERAGES, SPIRITS & VINEGAR: TOBACCO & MANUFACTURED**  
**TOBACCO SUBSTITUTES**

**Chapter 16**

**Preparations of Meat, Fish, Crustaceans, Molluscs or Other Aquatic Invertebrates**

**Notes:**

- 1- This chapter does not cover the meat, meat offal, fish, crustaceans, molluscs and other aquatic invertebrates prepared and preserved by the processes specified in chapters 2 or 3 or in heading 05.04.
- 2- Food preparations fall in this chapter provided that they contain more than 5% by weight of sausage (thick or thin), meat, offal, blood, fish, crustaceans, molluscs, other aquatic invertebrates, or any group thereof. If these food preparations contain two or more of the above-mentioned species, they will be classified in the heading of chapter 16 corresponding to the predominant component (s) by weight. These provisions are neither applied to the stuffed products of heading 19.02 nor to the preparation of heading 21.03 or 21.04.

**Sub-heading Notes:**

- 1- For the purposes of sub-heading 16 02 10, the term "homogenized preparations" means the preparations of meat, meat offal or blood, that have accurate homogeneity and are prepared for retail sale as infant food or for the purposes of diet (regimen), in containers that maximum contain the weight of 250 g, and to apply this definition, no account is to be taken of insignificant quantities of other elements that have been added to the preparation for spicing (seasoning), preservation, or other purposes. These preparations may contain small quantity of visible pieces of meat, meat offal, and this sub-heading 16 02 10 takes precedence over all other sub-headings of heading 16.02.
- 2- The fish and crustaceans specified by their common nominations only in sub-headings of heading 16.04 or 16.05 belong to the same species mentioned in chapter 3 under the same name.



Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
16.01		Sausage (thick or thin) and similar products of animal meat, meat offal, blood, food preparations based on these products. --- Sausages and similar coverings (mortadelle, salami sausages, etc...): ---- Of swine or other animal blood ---- Other --- Packaged in airtight containers (canned or the like): ---- Of swine or other animal blood ---- Other --- Frozen ---- Of swine or other animal blood ---- Other	kilogram	50
	16 01 00 11		kilogram	20
	16 01 00 19		kilogram	20
	16 01 00 21		kilogram	50
	16 01 00 29		kilogram	20
	16 01 00 31	Other preserved preparations and kinds of animal meat, offal or blood.	kilogram	50
16.02	16 01 00 39	- Homogenized preparations: --- Infant foods --- Other - Of livers of any animals - Of poultry of heading 01.05: -- Of guinea chickens (turkeys) -- Of fowls of Gallus Domesticus species -- Other - Of swine species:	kilogram	20
	16 02 10 10		kilogram	20
	16 02 10 90		kilogram	20
	16 02 20 00		kilogram	20
	16 02 31 00		kilogram	20
	16 02 32 00		kilogram	20
	16 02 39 00		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
16.03	16 02 41 00	-- Hams and cuts thereof	kilogram	50
	16 02 42 00	-- Shoulders and cuts thereof	kilogram	50
	16 02 49 00	-- Other, including mixtures	kilogram	50
		- Of bovine animals:		
	16 02 50 10	--- Biltong (spicy, prepared and dried meat)	kilogram	20
		--- Other (canned and the like)		
	16 02 50 90	- Other, including preparations of animal blood:	kilogram	20
		--- Food preparations containing more than 5% by weight of meat (prepared meals):		
	16 02 90 10	--- Offals of animals..	kilogram	20
		---- Tongues		
		---- Other (excluding livers)		
		--- Preparations of animal blood	Kilogram	20
		--- Other	kilogram	20
	16 02 90 21	Essences and extracts of meat, fish, crustaceans, molluscs or other aquatic invertebrates.	kilogram	20
16.04	16 02 90 29		kilogram	20
	16 02 90 30	--- Essences and extracts of meat	kilogram	50
	16 02 90 90	--- Essences and extracts of fish, crustaceans, molluscs or other aquatic invertebrates	kilogram	20
		Prepared or preserved fish, caviar and its substitutes prepared of fish eggs.		
	16 03 00 10	- Fish, whole or in pieces, but not minced:	kilogram	30
	16 03 00 20	-- Salmon	kilogram	30
	16 04 11 10		kilogram	25

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
16.05	16 04 12 10	-- Herrings	kilogram	25
	16 04 13 10	-- Sardines, Sardinella and brisling or Sparta	kilogram	25
		-- Tuna, skipjack and Bonnaterra (Sarda species)		
	16 04 14 10	-- Macherel	kilogram	25
		-- Anchovies		
	16 04 15 00	-- Other	kilogram	25
	16 04 16 00	- Other prepared or preserved fish	kilogram	25
	16 04 19 00	- Caviar and its substitutes	kilogram	25
	16 04 20 00	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.	kilogram	25
	16 04 30 00	- Lobsters (crabs)	kilogram	25
		- Crayfish (prawn or shrimp)		
		- Scorpionida, lobster		
	16 05 10 00	- Other crustaceans	kilogram	20
	16 05 20 00	- Other	kilogram	20
	16 05 30 00		kilogram	20
	16 05 40 00		kilogram	20
	16 05 90 00		kilogram	20

**Chapter 17**  
**Sugar and Sugar Confectionery**

**Notes:**

**1- This chapter does not cover:**

- (a) Sugar confectionery containing cacao (heading 18.06).**
- (b) Chemically pure sugars (except for sucrose, lactose, maltose, glucose or fructose) and other products of heading 29.40.**
- (c) Pharmaceutical products and other products of chapter (30).**

**Sub-heading Notes:**

**1- For the purposes of sub-headings 17 01 11 and 17 01 12, the term "raw sugar" means sugar which contains by weight, in the dry state, sucrose content equals not less than 99.5° reading according to the polarimeter.**

<b>Heading No.</b>	<b>Harmonized System Code</b>	<b>Description of Goods</b>	<b>Collection Unit</b>	<b>Duty Rate %</b>
17.01		Cane or beet sugar and chemically pure sucrose, in its solid form.		
		- Raw sugar not containing flavors or added coloring matter:		
		-- Cane sugar:		
	17 01 00 10	--- For processing into refined sugar products	Kilogram	5
	17 01 00 90	--- Other		
		-- Beet sugar:		
		--- For processing into refined sugar products	kilogram	10
	17 01 12 10		kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
17.01	17 01 12 90	--- Other	kilogram	15
	17 01 91 00	- Other:	kilogram	20
		- Sugar containing flavors or added coloring materials:		
		-- Other:		
		--- Purified (refined):		
	17 01 99 11	---- Crystal, of varying refinement	kilogram	20
	17 01 99 12	---- Cubes or blocks (bars)	kilogram	20
	17 01 99 13	---- Powders	kilogram	20
	17 01 99 20	--- Barley sugar (rock candy) neither colored nor flavored	kilogram	20
	17 01 99 30	--- Chemically pure sucrose	kilogram	20
		--- Other		
	17 01 99 90	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form, sugar syrups not containing flavors or added coloring matter, substitutes of honey (artificial honey) whether or not mixed with natural honey, burnt sugar and black treacle (caramel).	kilogram	20
17.02	17 02 11 00	- Lactose and lactose syrup:	Kilogram	30
		-- Containing by weight 99% or more of lactose, expressed as anhydrous lactose calculated on the dry matter		
		-- Other		
		- Maple sugar and maple syrup		
	17 02 19 00		kilogram	30
	17 02 20 00		kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
17.03	17 02 30 00	- Glucose and its syrup, not containing fructose or containing less than 5% by weight thereof calculated in the dry state	kilogram	5
	17 02 40 00	- Glucose and its syrup, which containing fructose by the percentage of 5% or more but less than 50% calculated by weight in the dry state	kilogram	5
		- Chemically pure fructose	kilogram	5
	17 02 50 00	- Other kinds of fructose and fructose syrup containing more than 50% by weight of fructose calculated in the dry state		
		- Other, including invert sugar:		
	17 02 60 00	--- Maltose whether or not chemically pure	kilogram	5
		--- Sucrose, not chemically pure		
	17 02 90 10	--- Invert sugar, whether or not chemically pure	kilogram	5
		--- Fructose, not chemically pure		
		--- Other sugar syrups, whether or not concentrated, neither colored nor flavored (scented)		
	17 02 90 20	--- Burnt sugar (caramel)	kilogram	5
		--- Artificial honey	kilogram	5
		--- Other	kilogram	5
	17 02 90 30	Black treacle (sugar molasses) resulting from sugar refinement.		
	17 02 90 40	- Black treacle (sugar molasses)	kilogram	5
			kilogram	5
			kilogram	5
	17 02 90 60		kilogram	5
	17 02 90 70			
	17 02 90 90			
	17 03 10 00			

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
17.04	17 03 90 00	- Other Sugar confectionery (including white chocolate), not containing cacao.	kilogram	10
	17 04 10 00	- Chewing gm (mastication) whether or not sugar-coated - Other:	kilogram	20
	17 04 90 10	--- Sugars of confectionery (halva), drops. Sugary sweet (candies) --- Confectionery (caramel), Turkish delight, nougat (lacteous halvah)	kilogram	20
	17 04 90 20	--- Sugared almonds, pistachios and the like as well as peeled fruit mashed with sugar (marzipans) and the like.	kilogram	20
	17 04 90 30	--- Fruit jellies, their pastes and thickened juice of licorice (liquorices), prepared as confectionery --- Cough drops --- Halawa Tahini (halvah) --- Powdered sugar containing fruit flavors --- White chocolate containing alcohol	kilogram	20
	17 04 90 40	--- Other	kilogram	20
	17 04 90 50		kilogram	20
	17 04 90 60		kilogram	20
	17 04 90 70		kilogram	20
	17 04 90 80		kilogram	50
	17 04 90 90		kilogram	20

**Chapter 18**  
**Cacao and Cacao Preparations**

**Notes:**

**1- This chapter does not cover the preparations of headings 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 and 30.04.**

**2- Heading 18.06 includes sugar confectionery containing cacao, as well as the other food preparations which contain cacao, subject to note (1) to this chapter.**

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
18.01	18 01 00 00	Cacao beans, whole or broken, whether or not roasted	kilogram	5
18.02	18 02 00 00	Other cacao shells, husks, skins and other cacao waste.	kilogram	5
18.03		Paste of cacao, whether or not defatted		
		- Not defatted	kilogram	10
		- Wholly or partly defatted	kilogram	10
	18 03 10 00	Cacao butter, fat and oil	kilogram	10
	18 03 20 00	Cacao powder, not containing added sugar or other sweetening matter	kilogram	10
18.04	18 04 00 00		kilogram	20
18.05	18 05 00 00	Chocolate and other food preparations containing cacao:		
		- Cacao powder, containing added sugar or other sweetening matter:		
18.06		--- Containing added peptone or milk		
	18 06 10 10		kilogram	20



Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
	18 06 10 90	--- Other	kilogram	20
		- Other preparations in blocks, slabs or bars weighting more than 2 kg, in liquid, paste, powder, granular or other similar bulk form, in containers or direct packings, with weight exceeding 2 kg:		
		--- Ice-cream powder, containing cacao		
	18 06 20 10	--- Sugar confectionery (halvah, sweets) containing cacao	Kilogram	20
	18 06 20 20	--- Products in the shape of concentrated liquid or paste form containing cacao	kilogram	20
		--- Other		
	18 06 20 30	- Other, in blocks, slabs or bars:	kilogram	20
		-- Filled:		
		--- Containing alcohol	kilogram	20
	18 06 20 90	--- Other		
		-- Not filled:		
		--- Containing alcohol		
	18 06 31 10	--- Other	kilogram	50
	18 06 31 90	- Other:	kilogram	20
		--- Ice-cream powder, containing cacao		
	18 06 32 10	--- Sugar confectionery (halvah, sweets) containing cacao	kilogram	50
	18 06 32 90	--- Preparations in concentrated liquid or paste form containing cacao	kilogram	20
	18 06 90 10	--- Other	kilogram	20
	18 06 90 20		kilogram	20
	18 06 90 30		kilogram	20
	18 06 90 90		kilogram	20

## **Chapter 19**

### **Preparations of Cereals, Flour, Starch, or Milk, Pastrycooks' Products**

#### **Notes:**

#### **1- This chapter does not cover:**

- (a) Food preparations containing more than 20% of sausage (thick or thin), meat, meat offal, blood, fish, crustaceans, molluscs, other aquatic invertebrates, or any mixture (combination) thereof (chapter 16), except for the stuffed products covered in heading 19.02.**
- (b) Products based on flour or starch (biscuits, etc...) specifically prepared for animal feeding (heading 23.09).**
- (c) Pharmaceuticals and other products of chapter 30.**

#### **2- For the purposes of heading 19.01:**

- (a) The term "groats" means cereal groats of chapter 11.**
- (b) The term "flour and meals" means the following:**

- 1- Cereal flour and meals of chapter 11.**
- 2- Flour, meals and powder of vegetable origin of any chapter, other than flour, meals or powder of dried vegetables (heading 07.12), potatoes (heading 11.05) or dried fabaceous leuguminosae (leguminous vegetables) (heading 11.06).**

#### **3- Heading (19.04) does not cover preparations containing more than 6% by weight of cacao calculated on the totally defatted basis or coated with chocolate or the other cacao-containing food preparations of heading (18.06).**

#### **4- For the purposes of heading (19.04), the expression "otherwise prepared" means that the grain (cereals) have been processed or prepared beyond that provided for in the headings or notes of chapter 10 or 11.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
19.01		Malt extract, food preparations of flour, meals, starch or malt extract not containing cacao or containing less than 40% thereof by weight, not elsewhere specified or included, food preparations of the products covered in headings of 04.01 to 04.04, not containing cacao or containing less than 5% thereof by weight, calculated on a totally defatted basis, not elsewhere specified or included,  - Preparations for infant feeding, put up for retail sale:  --- Infant foods based on milk, and modified milk prepared as a substitute for mother milk, not containing cacao  --- Infant foods based on milk, and modified milk prepared as a substitute for mother milk, containing a percentage of less than 5% by weight of cacao  --- Other	kilogram	5
	19 01 10 10	- Mixes and doughs for preparing bakers' wares of heading 19.05:  --- Mixtures of grains (cereals) flour with fruit flours containing added cacao powder	kilogram	5
	19 01 10 20	--- Ready-made doughs composed essentially of grains (cereals) flour with sugar, fat, eggs or fruit  --- Other	kilogram	20
			kilogram	20
	19 01 10 90		kilogram	20
	19 01 20 10		kilogram	20
	19 01 20 20		kilogram	20
	19 01 20 90		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
19.02	19 01 90 10	- Other: --- Rackahout	kilogram	20
	19 01 90 20	--- Malted milk	kilogram	20
	19 01 90 30	--- Ice-cream powders	kilogram	20
	19 01 90 90	--- Other	kilogram	20
		Pasta, whether or not cooked, stuffed (with meat or any other substances), or otherwise prepared, such as spaghetti, macaroni, vermicelli, lasagna, gnocchi, ravioli, cannelloni, (Moroccan) couscous, whether or not prepared:		
		- Uncooked pasta, not stuffed or otherwise prepared:		
		-- Containing eggs:		
		--- Macaroni, vermicelli, similar kinds such as: spaghetti, cannelloni and the pasta made in the shape of oysters, stars or letters (alphabets), etc		
		--- Frozen pasta		
	19 02 11 10	--- Chips made from potatoes flour in the shape of macaroni, not ready for consumption	kilogram	5
		--- Other		
		-- Other:		
		--- Macaroni, vermicelli, similar products such as: spaghetti, cannelloni and pasta made in the shape of oysters, stars or letters (alphabets), etc	kilogram	5
	19 02 11 20		kilogram	5
	19 02 11 30	--- Frozen pasta		
			kilogram	5
	19 02 11 90		kilogram	5
	19 02 19 10			
				5
			kilogram	
	19 02 19 20			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
19.03	19 02 19 30	--- Chips made from potatoes flour in the shape of macaroni, not ready for consumption	Kilogram	5
		--- Other		
	19 02 19 90	- Stuffed (filled) pasta whether or not cooked or otherwise prepared:	kilogram	5
		--- Stuffed (filled) with meat		
		--- Stuffed (filled) with fish, crustaceans, or molluscs	kilogram	10
	19 02 20 10	--- Other	kilogram	10
	19 02 20 20	- Other pasta		
		- Couscous	kilogram	10
	19 02 20 90	Tapioca and its substitutes prepared of starch, in the form of flakes (wafers), granules, rounded pellets, bran or similar forms	kilogram	10
	19 02 30 00		kilogram	10
19.04	19 02 40 00	Products based on grains (cereals) obtained by swelling or roasting such as sorghum wafers (corn flakes), cereals (other than sorghum), in the form of granules, chips or other processed grains (except for flour, groats and meals), pre-cooked or otherwise prepared, not elsewhere specified or included.	kilogram	5
	19 03 00 00			
		- Products based on grains (cereals) obtained by swelling or roasting:		
		--- Containing cacao		
		--- Other:		
		---- Sorghum wafers (corn flakes) and similar products		
			kilogram	10
	19 04 10 10		kilogram	10
	19 04 10 91			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
19.05	19 04 10 99	---- Other - Products obtained of unroasted cereal flakes, mixtures of unroasted cereal flakes, roasted cereal flakes or swelled cereals: --- Products obtained of unroasted cereal flakes or mixtures of unroasted cereal flakes: ---- Containing cacao ---- Other --- Roasted cereal flakes or swelled grains:	kilogram	10
	19 04 20 11	---- Containing cacao	kilogram	10
	19 04 20 19	---- Other - Bulgur wheat --- Containing cacao	kilogram	10
	19 04 20 21	--- Other	kilogram	10
	19 04 20 29	- Other: --- Containing cacao	kilogram	10
	19 04 30 10	--- Other	kilogram	10
	19 04 30 90	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cacao, Communion bread (Host), cachet capsules of	kilogram	10
	19 04 90 10	kinds suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	kilogram	10
	19 04 90 90	- Crispbread, known as (cankerroot) - Gingerbread and the like	kilogram	10
	19 05 10 00		Kilogram	25
	19 05 20 00		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	19 05 31 00	- Sweet biscuits, waffles and wafers:	kilogram	20
	19 05 32 00	-- Sweet biscuits	kilogram	20
		-- Waffles and wafers		
		- Rusks, toasted bread including sliced bread and similar roasted products:		
		--- Rusks (zwieback)		
		--- Other		
	19 05 40 10	- Other:	kilogram	10
	19 05 40 90	--- Bread of all kinds	kilogram	10
		--- Lime (gluten) bread prepared for patients of diabetes (diabetics)	kilogram	10
	19 05 90 20	--- Pastries (patties), (excluding waffles and wafers), including pizzas	kilogram	10
	19 05 90 30	--- Oriental pastries (Konafah, Baklavah and the like)	kilogram	10
	19 05 90 40	--- Cakes, gateaux and the like	kilogram	10
		--- Empty cachets of appropriate for pharmaceutical use		
	19 05 90 50	--- Sealing wafers	kilogram	10
	19 05 90 60	--- Snacking coherent crumbly preparations (crisp) (such as popcorn, chips and the like) ready for direct consumption.	kilogram	10
	19 05 90 70	--- Other	kilogram	10
	19 05 90 80	---- Unleavened bread or Maxus.	kilogram	10
		--- Pretzels		
		--- Biscuits, whether or not salted		
		---- Other		
	19 05 90 91		kilogram	10
	19 05 90 92		kilogram	10
	19 05 90 93		kilogram	10
	19 05 90 99		kilogram	10

## **Chapter 20**

### **Preparations of Vegetables, Fruit and Nuts or Other Part of Plants**

#### **Notes:**

#### **1- This chapter does not cover:**

- (a) Vegetables, nuts and fruit prepared or preserved by the processes specified in chapter 7, 8 or 11.**
  - (b) Food preparations containing more than 5% by weight of sausage (thick or thin), meat, meat offal, animal blood, fish, crustaceans, molluscs, aquatic invertebrates, or a mixture (combination) thereof (chapter 16).**
  - (c) Homogenized composite food preparations covered in heading 21.04.**
- 2- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar coated almond nuts or the like prepared in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).**
- 3- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of chapter 7 or of headings 11.05 or 11.06 (other than flour, meals and powders of products of chapter 8 prepared or preserved by processes other than these referred to in the above-mentioned note 1 (a)).**
- 4- Heading 20.02 covers tomato juice where the tomato dry weight content is 7% or more.**
- 5- For the purposes of heading 20.07, the expression "obtained by cooking" means "obtained by heat treatment at atmospheric pressure or under reduced pressure for increasing the product's viscosity by reducing water content therein or by another method".**
- 6- For the purposes of heading 20.09, the expression "unfermented juice without adding alcohol therein" means "the juice where the alcoholic strength by volume does not exceed 0.5% vol. (see note 2, chapter 22).**

#### **Sub-heading Note:**

- 1- For the purposes of sub-heading 20 05 10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized and put up for retail sale as infant food or for dietetic purposes, in containers that maximum contain the weight of 250 g, and to apply this definition, no account is to be taken of insignificant quantities of other ingredients that have been added to the preparation for spicing (seasoning), preservation, or other purposes. These preparations may contain insignificant quantities of visible pieces of vegetables, and this sub-heading 20 05 10 takes precedence over all the sub-headings of heading 20.05.**
- 2- For the purposes of sub-heading 20 07 10, the expression "homogenized vegetables" means the preparations of fruit, finely homogenized and put up for retail sale as infant food or for dietetic purposes, in containers that maximum contain the weight of 250 g, and to apply this definition, no account is to be taken of insignificant quantities of other ingredients that have been added to the preparation for spicing (seasoning), preservation, or other purposes. These preparations may contain insignificant quantities of visible pieces of fruit, and**



this sub-heading 20 07 10 takes precedence over all the sub-headings of heading 20.07.

- 3- For the purposes of sub-headings 200912, 200921, 200931, 200941, 200961 and 200971, the expression "Brix value" means the direct reading of Brix degrees obtained of Brix hydrometer or refractive index expressed in terms of percentage of sucrose content obtained from a refractometer at a temperature of 20°C or its equivalent if the used temperature reading was different.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
20.01	20 01 10 00	Edible vegetables, fruit, nuts and other parts of plants prepared or preserved by vinegar or acetic acid.	kilogram	30
		- Cucumber, pumpkin and gherkins		
		- Other:		
		--- Edible vegetables and plants:		
		---- Mushroom and truffles		
		---- Olives and capers		
		---- Green pepper		
		---- Miscellaneous mixed pickles (marinades)		
		---- Tomatoes		
		---- Other		
20.02	20 01 90 15	--- Fruit and nuts	kilogram	30
		Tomatoes prepared or preserved without vinegar or acetic acid		
		- Tomatoes, whole or in pieces		
		- Other:		
		--- Tomatoes mash (sauce)		
		--- Other		
		Mushroom and truffles prepared or preserved without vinegar or acetic acid.		
		- Mushroom of genus Agaricus		
		- Truffles		
		- Other		
20.03	20 03 10 00	Other frozen vegetables prepared or preserved without vinegar or acetic acid, other than products heading 20.06.	kilogram	30
		- Potatoes		
20.04	20 04 10 00		kilogram	30

20.05		- Other vegetables or mixture of vegetables:		
		--- Carrots		
	20 04 90 10	--- Peas	kilogram	30
	20 04 90 20	--- Haricots	kilogram	30
	20 04 90 30	--- Kidney beans	kilogram	30
	20 04 90 40	--- Asparagus	kilogram	30
	20 04 90 50	--- Spinach	kilogram	30
	20 04 90 60	--- Okra (gumbo)	kilogram	30
	20 04 90 70	--- Mixtures of vegetables	kilogram	30
	20 04 90 80	--- Other	kilogram	30
	20 04 90 90	Other non-frozen vegetables prepared or preserved without vinegar or acetic acid, other than products of heading 20.06.	kilogram	30
		- Homogenized vegetables:		
		--- Infant food preparations		
		--- Dietetic preparations		
		--- Other		20
		- Potatoes		
	20 05 10 10	- Peas (Pisum sativum)	kilogram	20
	20 05 10 20	- Kidney beans and haricots (figinia genus and fasiolos genus)	kilogram	20
	20 05 10 90		kilogram	20
	20 05 20 00	--Kidney beans and haricots, grains	kilogram	20
	20 05 40 00	-- Other	kilogram	
		- Asparagus		
		- Olives		20
	20 05 51 00	- Sweet sorghum (zalias, of sucarata genus)	kilogram	20
	20 05 59 00	- Other vegetables or mixture of vegetables:	kilogram	20
	20 05 60 00		kilogram	20
	20 05 70 00		kilogram	20
	20 05 80 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
20.06		--- Prepared with other ingredients, for immediate consumption:		
	20 05 90 11	---- Properly cooked fava beans	kilogram	20
	20 05 90 12	---- Chick-pea (garbanzo) with Tahini	kilogram	20
	20 05 90 13	---- Vegetables and legumes (fabaceous leuguminosae (leguminous vegetables)) with tomato sauce (dressing)	kilogram	20
		---- Other		
		--- Other:		
	20 05 90 19	---- Okra (gumbo)	kilogram	20
		---- Green beans grains		
		---- Spinach		
	20 05 90 91	---- Artichoke	kilogram	20
	20 05 90 92	---- Mixtures of vegetables	kilogram	20
	20 05 90 93	---- Fermented cabbage sauerkraut (choucroute)	kilogram	20
	20 05 90 94	---- Vine leaves	kilogram	20
	20 05 90 95	---- Other vegetables and plants	kilogram	20
	20 05 90 96	Vegetables, fruit, nuts, fruit-peel and other plant parts, preserved by sugar (by distillation or crystallization)	kilogram	20
	20 05 90 97	Fruit jams and jellies, marmalades, mesh or paste of fruit and nuts, obtained by cooking, whether or not containing added sugar or other sweetening matter:	kilogram	20
	20 05 90 99		kilogram	20
	20 06 00 00		kilogram	20
20.07		- Homogenized vegetables:		
		--- Infant food preparations		
		--- Dietetic preparations		
			kilogram	20
			kilogram	20
	20 07 10 10			
	20 07 10 20			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
20.08	20 07 10 90	--- Other	kilogram	20
		- Other:		
		-- Citrus fruit:		
	20 07 91 10	--- Marmalade		
	20 07 91 90	--- Other	kilogram	20
		-- Other:	kilogram	20
		--- Fruit jams and jellies:		
	20 07 99 11	---- Peach		
	20 07 99 12	---- Apricot	kilogram	20
	20 07 99 13	---- Apple	kilogram	20
	20 07 99 14	---- Watermelon	kilogram	20
	20 07 99 15	---- Cherry	kilogram	20
	20 07 99 16	---- Strawberry	kilogram	20
	20 07 99 17	---- Raspberry	kilogram	20
	20 07 99 19	---- Other	kilogram	20
	20 07 99 20	--- Sheets of hard apricot jelly	kilogram	20
	20 07 99 30	--- Dried grape delight (Malban)	kilogram	20
		--- Other	kilogram	20
	20 07 99 90	Edible fruit, nuts and other parts of plants, otherwise prepared or preserved, whether or not containing sugar, other sweetening matter or alcohol were added thereto, not elsewhere specified or included.	kilogram	20
		- Peel nuts, peanut and other seeds, whether or not mixed:		
		-- Peanuts:		
		--- Roasted whether or not salted		
	20 08 11 10		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
20.09	20 08 11 20	--- Peanut butter -- Other, including the mixtures: --- Roasted peel nuts whether or not salted: ---- Almond	Kilogram	20
	20 08 19 11	---- Pistachio	kilogram	20
	20 08 19 12	---- Hazelnuts (filberts)	kilogram	20
	20 08 19 13	---- Other	kilogram	20
	20 08 19 19	--- Mixtures	kilogram	20
	20 08 19 20	- Pineapples	kilogram	20
	20 08 20 00	- Citrus fruit	kilogram	30
	20 08 30 00	- Pears	kilogram	30
	20 08 40 00	- Apricots	kilogram	30
	20 08 50 00	- Cherries	kilogram	30
	20 08 60 00	- Bullace (including smooth bullace "nectarine") or peaches of species <i>Prunus persica</i>	kilogram	30
	20 08 70 00	- Strawberries	kilogram	30
	20 08 80 00	- Other, including mixtures, other than those of sub-heading 20 08 19:	kilogram	30
		-- Palm hearts		
		-- Mixtures		
	20 08 91 00 20 08 92 00 20 08 99 00	Fruit juices (including grape must) and vegetable juices, neither fermented nor added by alcohol, whether sugar or other sweetening matter.	kilogram	30
			kilogram	30
			kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		- Orange juice:		
	20 09 11 00	-- Frozen	kilogram	30
	20 09 12 00	-- Non-frozen, where Brix value not exceeding 20	kilogram	30
		-- Other		
	20 09 19 00	- Juice of Indian lemon (grape fruit or Pamplemousse, including the Pommelé:	kilogram	30
		-- Brix value not exceeding 20 therein		
		-- Other		30
	20 09 21 00	- Other Citrus fruit juice:	kilogram	
		-- Brix value does not exceed 20 therein		30
	20 09 29 00	--- Lemon juice	kilogram	
		--- Other		
		-- Other		
		--- Pineapple juice		30
	20 09 31 00	-- Brix value does not exceed 20 therein	kilogram	30
	20 09 31 90	-- Other	kilogram	30
	20 09 39 90	- Tomato juice	kilogram	
		- Grapes juice (including grape must):		30
	20 09 41 00	-- Brix value does not exceed 30 therein	kilogram	
		-- Other		30
	20 09 49 00	- Apple juice:	kilogram	30
	20 09 50 00	-- Brix value does not exceed 20 therein	kilogram	
				30
	20 09 61 00		kilogram	
				30
	20 09 69 00		kilogram	
				30
	20 09 71 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	20 09 79 00	-- Other	Kilogram	
		- Any other species of fruit or vegetables juice:		30
		--- Extract of dates (date molasses)		
	20 09 80 10	--- Mango juice:	Kilogram	
		---- Non-concentrated		30
		---- Other		
	20 09 80 21	-- Guava juice:	kilogram	
	20 09 80 29	---- Non-concentrated	kilogram	30
		---- Other		30
	20 09 80 31	--- Carrots juice:	kilogram	
	20 09 80 39	---- Non-concentrated	kilogram	30
		---- Other		30
	20 09 80 41	--- Other	kilogram	
	20 09 80 49	- Mixture of juices:	kilogram	30
	20 09 80 90	--- Non-concentrated	kilogram	30
		--- Other		30
	20 09 90 10		kilogram	
	20 09 90 90		kilogram	30
				30



## **Chapter 21**

### **Miscellaneous Edible Preparations**

#### **Notes:**

#### **1- This chapter does not cover:**

- (a) Mixed vegetables of heading 07.12.**
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01).**
- (c) Flavored tea (heading (09.02).**
- (d) Condiments, condiments and other products of headings of 09.04 to 09.10.**
- (e) Food preparations other than the products described in headings 21.03 or 21.04, containing more than 5% by weight of sausage (thick or thin), meat, meat offal, animal blood, fish, crustaceans, molluscs, other aquatic invertebrates, or any combination thereof (chapter 16).**
- (f) Yeast (ferment) put up as a medicament or other products of headings 30.03 or 30.04.**
- (g) Prepared enzymes of heading 35.07.**

**2- Extracts of substitutes referred to in the above-mentioned note 1/b are to be classified in heading 21.01.**

- 3- For the purposes of sub-heading 21.04, the expression "homogenized composite food preparations" means preparations composed of an finely homogenized mixture of basic ingredients such as: meat, fish, vegetables or fruit prepared for retail sale as infant food or for purposes of diet (regimen), in containers not exceeding the weight of 250 g.**

**For the application of this definition, no account is to be taken of insignificant quantities of other ingredients that have been added to the mixture for spicing (seasoning), preservation, or other purposes. Such preparations may contain small observed pieces of their ingredients.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
21.01		Extracts, essences and concentrates of coffee, tea or maté and preparations based on these products or based on coffee, tea or maté, roasted endive (chicory) or other roasted coffee substitutes and their essences, extracts and concentrates.		
		- Extracts, essences and concentrates of coffee, preparations based on these extracts, essences and concentrates or based on coffee:		
		-- Extracts, essences and concentrates		
		-- Preparations based on extracts, essences or concentrates or based on coffee:		
	21 01 11 00	--- Instantly dissolved, such as Nescafé, Yuban, Maxwell, etc	kilogram	20
		--- Coffee pastes		
		--- Other		
	21 01 12 10	- Extracts, essences and concentrates of tea or maté, preparations based on these extracts, essences and concentrates or based on tea or maté:	kilogram	20
	21 01 12 20	--- Preparations based on tea	kilogram	20
	21 01 12 90	--- Other	kilogram	20
		- Roasted endive (chicory) or other roasted coffee substitutes and their essences, extracts and concentrates:		
	21 01 20 10		kilogram	
	21 01 20 90		kilogram	
				20
				20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
21.02	21 01 30 10	--- Endive (chicory) or other roasted coffee substitutes	kilogram	20
	21 01 30 20	--- Extracts of endive (chicory) or other roasted coffee substitutes, concentrates and essences	kilogram	20
		Yeasts (ferments) (living or dead), other unicellular germs (bacteria), dead (except for the vaccines covered in heading 30.02), powders prepared for fermentation.		
		- Active yeasts (ferments)		
		- Inactive yeasts (ferments), dead other unicellular germs (bacteria):		
	21 02 10 00	--- Inactive yeasts (ferments) for human consumption	Kilogram	20
		--- Inactive yeasts (ferments) and other unicellular germs (bacteria) used in animal feeding		
	21 02 20 10	--- Other		20
		- Prepared baking powders:	Kilogram	
	21 02 20 20	--- Baking Powder		20
21.03		--- Alsatian leaven	Kilogram	
		--- Other		
	21 02 20 90	Sauces and preparations for sauces, mixed condiments, mustard flour and prepared mustard.	Kilogram	20
	21 02 30 10	- Soya sauce		20
	21 02 30 20	- Tomato sauce known as "ketchup" and other tomato sauce	kilogram	20
	21 02 30 90	- Mustard flour and prepared mustard:	kilogram	20
			kilogram	
	21 03 10 00			20
	21 03 20 00		kilogram	20
			kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
21.04	21 03 30 10	--- Mustard flour	kilogram	20
	21 03 30 20	--- Prepared mustard	kilogram	20
		- Other:		
	21 03 90 10	--- Mayonnaise	kilogram	20
	21 03 90 20	--- Hot (pungent) sauce	kilogram	20
	21 03 90 30	--- Celery salt	kilogram	20
	21 03 90 90	--- Other	kilogram	20
21.05		Soups (pottage), broths and their ready preparations, homogenized composite food preparations.		
	21 04 10 00	- Soups (pottage), broth and their ready preparations	kilogram	20
		- Homogenized composite food preparations	kilogram	20
21.06	21 04 20 00	Edible iced-beverages, whether they contained cacao	kilogram	20
		Food preparations, not elsewhere specified or included.		
		- Protein concentrates and protein substances with modified physical characteristics		
		- Other:	kilogram	20
	21 06 10 00	--- Powders for manufacturing table creams		
		--- Powders for manufacturing table gelatins (jellies)		
		--- Powders for manufacturing ice-cream		
		--- Preparations based on butter, fat or other oil derived of milk used for example for bakers' ware	kilogram	20
	21 06 90 10		kilogram	20
	21 06 90 20		kilogram	20
	21 06 90 30		kilogram	20
	21 06 90 50		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	21 06 90 60	--- Pastes based on sugar, containing added fat, milk or nuts (canapés), unfit directly for consumption as sugar confectionery but used as filling for chocolates, deluxe fine biscuits, pastries, wafers and cakes, etc...	Kilogram	20
	21 06 90 70	--- Articles of sugars (sweets) and gummy tablets (pastilles) and the like containing synthetic sweetening instead of sugar used for diabetes patients (diabetics) --- Commercial liquescent saccharine or tablets (pastilles) for synthetic sweetening --- Other:	Kilogram	<b>Free</b>
	21 06 90 80	---- Edible tablets (pastilles) based on natural or artificial perfumes (such as Vanillin) ---- Preparations for producing lemonade or other beverages ---- Preparations commonly known as food additives, based on vegetable extracts, concentrates of fruit, honey and fructose ---- Natural honey enriched with royal jelly	Kilogram	20
	21 06 90 91	---- Protein hydrolysates consisting mainly of mixing amino acids and sodium chloride used for food preparations (e.g., for distillation)	Kilogram	20
	21 06 90 92	---- Muscle toning preparations ---- Other	Kilogram	20
	21 06 90 93			20
			Kilogram	20
	21 06 90 94		kilogram	
	21 06 90 95			20
			kilogram	20
	21 06 90 96			
	21 06 90 97			

## **Chapter 22**

### **Beverages, Alcoholic Solutions and Vinegar**

#### **Notes:**

#### **1- This chapter does not cover:**

- (a) Products of this chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (heading 21.03 in general).**
- (b) Sea water (heading 25.01).**
- (c) Distilled water, electro-conductible water or similar purity characterized water (heading 28.51).**
- (d) Aquatic solutions which contain acetic acid exceeding 10% by weight (heading 29.15).**
- (e) Medicaments of headings 30.03 or 30.04.**
- (f) Perfumery or cosmetics preparations (chapter 33).**

**2- For the purposes of this chapter and chapters 20 and 21, the alcoholic strength by volume is identified at the temperature of 20°C.**

**3- For the purposes of heading 22.02, the expression "non-alcoholic beverages" means beverages where alcoholic strength by volume does not exceed 0.5% vol.**

**But alcoholic beverages are covered in headings of 22.03 to 22.06 or in heading 22.8 as the case may be.**

#### **Sub-heading Note:**

- 1- For the purposes of sub-heading 22 04 22, the expression "sparkling wines" means wines which, in case of being preserved in closed containers at the temperature of 20°C, have overpressure of not less than 3 bars.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
22.01		Waters including the natural or artificial mineral waters and carbonated (soda) waters, without adding sugar or other sweetening matter and non-flavored, snow and ice. - Mineral waters and carbonated (soda) waters: --- Natural mineral waters --- Artificial mineral waters --- Carbonated (soda) waters		
	22 01 10 10			
	22 01 10 20	- Other:	Liters	80
	22 01 10 30	--- Ordinary natural water	Liters	80
		--- Other	Liters	80
	22 01 90 10	Waters including mineral waters and carbonated (soda) waters, with adding sugar, other sweetening matter, flavors or other non-alcoholic beverages, except for juices of fruit and vegetables covered in heading 20.09.	Liters	80
	22 01 90 90		Liters	80
22.02		- Waters including mineral waters and carbonated (soda) waters, with adding sugar, other sweetening matter or flavors: --- Mineral waters with adding sweetening matter or flavors --- Carbonated (soda) waters with adding sweetening matter or flavors: ---- Lemonade drink (e.g., 7-up). ---- Orange drink (e.g., Mirenda).		
	22 02 10 10		Liters	80
	22 02 10 21		Liters	80
	22 02 10 22		Liters	80

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
22.03 22.04 22.05	22 02 10 23	---- Cola drink (e.g., Pepsi-cola)	Liters	80
	22 02 10 29	---- Other carbonated (soda) beverages	Liters	80
		--- Other		
	22 02 10 90	- Other:	Liters	80
		--- Non-alcoholic beverages ready for consumption as drinks based on milk		
	22 02 90 10	---Beverages ready for consumption as drinks based on cacao	Liters	80
		--- Non-carbonated beverages, sweetened, containing fruit flavor		
	22 02 90 20	--- Non-alcoholic beer	Liters	80
		--- Other		
	22 02 90 60	Beer made from malt	Liters	80
		Wine of fresh grapes, including the fortified wines, grape must other than those of heading 20.09.		
	22 02 90 70		Liters	80
	22 02 90 90	- Sparkling wine	Liters	80
	22 03 00 00	- Other wine, grape must which fermentation was hindered or suspended by adding alcohol:	Liters	80
		-- In containers holding 2 liters or less		
		-- Other		
	22 04 10 00	- Other grape must.		
		Vermouth and other wines of fresh grapes flavored with aromatic substances:	Liters	80
	22 04 21 00	- In containers holding 2 liters or less		
	22 04 29 00		Liters	80
	22 04 30 00		Liters	80
			Liters	80
	22 05 10 00		Liters	80



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
22.06	22 05 90 00	- Other	Liters	80
	22 06 00 00	Other fermented beverages (for example, cider, perry, mead), mixtures of fermented beverages, mixtures of both fermented beverages and non-alcoholic beverages not elsewhere specified nor included	Liters	80
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher; ethyl alcohol and other spirits, denatured of any strength.		
		- undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher:		
		--- Prepared for medicinal use		
		--- Other		
		- Denatured ethylic alcohol and other spiritual deactivated suspended beverages, of any strength criterion whatsoever:	Liters	80
		--- Denatured suspended ethylic alcohol:	Liters	80
		---- Prepared for medicinal use		
	22 07 10 10	---- Other		
	22 07 10 90	--- Other		
			Liters	80
			Liters	80
			Liters	80
	22 07 20 11			
	22 07 20 19			
	22 07 20 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%, spiritual beverages and aromatic alcoholic beverages (liquor).		
	22 08 20 00	- Alcoholic beverages that result of distilling wines or grape sediments - Whisky - Rum and Tafia	Liters	80
	22 08 30 00	- Gin and Geneva	Liters	80
	22 08 40 00	- Vodka	Liters	80
	22 08 50 00	- Aromatic alcoholic beverages (liquor)	Liters	80
	22 08 60 00	- Other:	Liters	80
	22 08 70 00	--- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%: ---- Prepared for medicinal use ---- Other --- Other	Liters	80
		Vinegar and its edible substitutes obtained of acetic acid.		
		--- Vinegar	Liters	80
	22 08 90 11	--- Vinegar substitutes	Liters	80
	22 08 90 19		Liters	80
	22 08 90 90			
	22 09 00 10		Liters	10
	22 09 00 20		Liters	10
22.09				

## Chapter 23

### Residues and Waste from the Food Industries: Prepared Animal Fodder

**Note:**

1- Heading 23.09 includes products of used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than the vegetable, vegetable residues and by-products of such processing.

**Sub-heading Note:**

1- For the purposes of sub-heading 23 06 41 00, the expression "low erucic acid rape and colza seeds" means seeds defined in sub-heading note (1) of chapter (12).

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
23.01		Flours, meals and pellets of meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption, waste of animal fats and greaves.  - Flours, meals & pellets of meat, offal, waste of animal greaves.  - Flours, meals & pellets of fish, crustaceans, molluscs or other aquatic invertebrates.		
	23 01 10 00		kilogram	5
	23 01 20 00	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants:	kilogram	5
23.02				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
23.03	23 02 00 10	- Of maize (corn)	kilogram	5
	23 02 00 20	- Of rice	kilogram	5
	23 02 00 30	- Of wheat	kilogram	5
	23 02 00 40	- Of other cereals	kilogram	5
	23 02 00 50	- Of leguminous plants	kilogram	5
		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		
		- Residues of starch manufacture and similar residues		
		- Beet-pulp, bagasse and other waste of sugar manufacture	Kilogram	10
	23 03 10 00	- Brewing or distilling dregs and waste	Kilogram	10
	23 03 20 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of Soya bean oil.	kilogram	10
23.04	23 03 30 00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	kilogram	10
	23 04 00 00			
23.05		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils, other than those of headings 23.04 or 23.05	kilogram	5
	23 05 00 00			
23.06		- Of cotton seeds		
	23 06 10 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
23.07	23 06 20 00	- Of linseeds	kilogram	5
	23 06 30 00	- Of sunflower seeds	kilogram	5
		- Of rape or colza seeds:		
	23 06 41 00	-- Of low erucic acid rape and colza seeds	kilogram	5
		-- Other		
	23 06 49 00	- Of coconut or copra	kilogram	5
	23 06 50 00	- Of palm trees nuts or kernels	kilogram	5
	23 06 60 00	- Of durra (corn) germ	kilogram	5
	23 06 70 00	- Other	kilogram	5
	23 06 90 00	Wine lees, argol.	kilogram	5
23.08		--- Wine lees		
	23 07 00 10	--- Argol	kilogram	50
	23 07 00 20	Vegetable materials, vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of used in animal feeding, not elsewhere specified or included	kilogram	5
23.09	23 08 00 00	Preparations used in animal feeding.	kilogram	5
		- Dog and cat food put up for retail sale		
		- Other:		
		--- Feeding preparations for fish and ornamental birds		
		--- Feeding preparations for other birds and poultry	kilogram	5
	23 09 10 00			
			kilogram	5
	23 09 90 10			
			kilogram	5
	23 09 90 20			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	23 09 90 31	--- Animal forage: ---- Salt stones containing foodstuffs ---- Other	Kilogram	5
	23 09 90 39	--- Milk substitute for young animals feeding	kilogram	5
	23 09 90 40	--- Concentrated preparations for forage industry --- Other	kilogram	5
	23 09 90 50		kilogram	5
	23 09 90 90		kilogram	5

**Chapter 24**  
**Tobacco and Manufactured Tobacco Substitutes**

**Note:**

**1- This chapter does not cover medicinal cigarettes (chapter 30).**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
24.01		Un-manufactured tobacco and refuse of tobacco		
		- Tobacco, not stemmed/stripped		
	24 01 10 00	- Tobacco partially or totally stemmed/stripped	kilogram	15
	24 01 20 00	- Tobacco refuse:	kilogram	15
		--- Usable as tobacco (fine dust)		
24.02		--- Other		
	24 01 30 10	Thick wrappings (cigars) whether or not cut-ended, small wrappings (cigarillos) and ordinary wrappings (cigarettes), of tobacco or their substitutes.	kilogram	15
	24 01 30 90		kilogram	15
		- Thick wrappings (cigars) whether or not cut-ended and small wrappings (cigarillos) containing tobacco		
		- Ordinary wrappings (cigarettes), containing tobacco		
	24 02 10 00	- Other:	kilogram	50
		--- Cigars as substitutes for tobacco (containing neither tobacco nor nicotine)		
	24 02 20 00	--- Cigarettes as substitutes for tobacco (containing neither tobacco nor nicotine)	Number	25
	24 02 90 10		Number	15
	24 02 90 20		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
24.03		Other kinds of processed tobacco or processed tobacco substitutes homogenized or reconstituted tobacco, extracts and essences of tobacco.		
		- Tobacco for smoking, whether or not containing any proportion whatsoever of tobacco substitutes:		
		--- Tobacco chopped or pressed for smoking (loosened untangled for wrapping cigarettes)		
		--- Tobacco chopped or pressed for tobacco pipes		
	24 03 10 10	--- Tobacco, chopped or pressed, prepared for retail sale	kilogram	15
		--- Other		
		- Other:		
	24 03 10 20	-- "Homogenized" or "reconstituted" tobacco	kilogram	15
		-- Other:		
	24 03 10 30	--- Tobacco which are squeezed or moistened for the snuff manufacturing	kilogram	15
	24 03 10 90	--- Tobacco chopped or pressed for chewing (mastication)	kilogram	15
		--- Snuff		
	24 03 91 00	--- Jirak	kilogram	15
		--- Tobacco extracts and essences		
		--- Narghile measil (hubble-bubble) tobacco		
	24 03 99 10	--- Other	Number	15
	24 03 99 20		Number	15
	24 03 99 30		Number	15
	24 03 99 40		kilogram	15
	24 03 99 50		Number	50
	24 03 99 60		Number	50
	24 03 99 90		Number	50



**Section V**  
**Mineral Products**

**Chapter 25**  
**Salt, Sulphur, Earths and Stones, Plaster, Lime & Cement**

**Notes:**

- 1- Taking into consideration both the explicit and the implicit exceptions which result whether of this chapter heading provisions or of the below-mentioned note 4, this chapter headings are not enforced except for the products in their initial (raw), washed (whether this was completed by chemical materials to remove strains (gangues) without changing their composition), bruised (grated), ground, crushed, powdered, screened or sieved, concentrated by floatation, magnetic separation or any other mechanical or physical methods (except for crystallization) condition, but they do not cover the products that were roasted, calcified, obtained by mixing or subjected to any other processes more than the processes specifically of each heading thereof, and this chapter products may contain added anti-dust materials provided that such addition does not lead to making the product usable for specific applications instead of its general use.
- 2- This chapter does not cover:
  - (a) Sublimed sulphur, precipitated sulphur and colloidal sulphur (heading 28.02).
  - (b) Colored iron earths containing 70% or more by weight of combined iron estimated as ferric oxide  $\text{Fe}_2\text{O}_3$  (heading 28.21).
  - (c) Medicaments and other products of chapter 30.
  - (d) Perfumes, cosmetic and toilet preparations (chapter 33).
  - (e) Setts, curbstones for flagstones (flooring) and road paving (heading 68.01), mosaic cubes and the like (heading 68.02), slate boards for ceilings and facades (heading 68.03).
  - (f) Precious and semi-precious stones (heading 71.02 or heading 71.03).
  - (g) Cultured crystals (other than optical elements) where the unit thereof weighs not less than 2.5 g of sodium chloride or magnesium oxide of heading 38.24, optical elements of sodium chloride or magnesium oxide covered in heading 90.01.
  - (h) Billiard chinks (heading 95.04).
  - (i) Writing or drawing chalk and tailors chalk (heading 96.09).
- 3- Any products classifiable in heading 25.17 or in any other heading of this chapter are to be classified in heading 25.17.
- 4- Heading 25.30 applies, inter alia, vermiculite, perlite (volcanic obsidian glass), extended cordite, colored dust whether or not calcified or mixed with each other, natural mica-iron oxides, natural sea foam (spume) whether or not polished, amber (electrification), natural sea foam and amber agglomerated in the shape of sheets (laminas), bars, sticks or similar shapes, non-processed after being molded in blocks, black amber (jet), strontianite (whether it was calcified) except for strontium oxide, fractions (crumbs) of pottery (ceramics), tiles (baked bricks) or concrete.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.01		Ordinary salt (including both table salt and denatured salt), pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents, sea water. --- Common salt (table salt) --- Denatured salt unfit for human consumption --- Pure sodium chloride --- Saline solutions --- Other Sulphur iron compounds (pyrite), unroasted		
	25 01 00 10		kilogram	15
	25 01 00 20		kilogram	5
	25 01 00 30			
	25 01 00 40		kilogram	5
25.02	25 01 00 90		kilogram	5
	25 02 00 00		kilogram	5
			kilogram	<b>free</b>

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.03	25 02 00 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur or colloidal sulphur	kilogram	Free
25.04		Natural graphite.		
		- Crushed or chips (flakes)		
	25 04 10 00	- Other	kilogram	
25.05	25 04 90 00	Natural sands of all kinds, whether or not colored, other than metal-bearing sand of chapter 26.	kilogram	
		- Silica sands and flint sands (quartz)		Free
		- Other		
	25 05 10 00	Flint (quartz) other than natural sands, quartzite, whether or not roughly trimmed or merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise.	kilogram	Free
25.06	25 05 90 00	- Flint (quartz):		
		--- Crude in the shape of non-sawn blocks		
		--- Other		
		- Quartzite:		
		-- Crude or subjected to rough trimming process:		Free
		--- Crude		
		--- Subjected to rough trimming process		
	25 06 10 10	-- Other		Free
	25 06 10 90	Chinese clay (argil) (kaolin) and other kaolin clays, whether or not calcified.	kilogram	
			kilogram	
25.07	25 06 21 10			
	25 06 21 20			
	25 06 29 00		kilogram	
			kilogram	Free
			kilogram	Free

				Free
				Free
				Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.08	25 07 00 10	--- Chinese clay (argil) (kaolin)	kilogram	<b>Free</b>
	25 07 00 90	--- Other	kilogram	
		Other kinds of clay (not including expanded clay of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcified, molette, shamout or denas earths.		
		- Bentonite		
25.09	25 08 10 00	- Earths for discoloration and earths for removal of fatty material (Fouler earths)	kilogram	<b>Free</b>
	25 08 20 00	- Heat-proof fireclay	kilogram	
		- Other clays		
		- Andalusite, kyanite & sillimanite.		
		- Molette		
	25 08 30 00	- Chamotte or dinas earths	kilogram	
	25 08 40 00	Chalk.	kilogram	
	25 08 50 00	--- Ground chalk prepared for construction	kilogram	
	25 08 60 00	--- Other	kilogram	
	25 08 70 00	Natural calcium phosphate, natural calcified aluminum phosphate and phosphates chalk.	kilogram	
25.10	25 09 00 10	- Un-ground	kilogram	<b>Free</b>
		- Ground		
25.11	25 09 00 90	Natural barium sulphur (barytes), natural barium carbonates (wizarite), whether or not calcified, except for barium oxide of heading 28.16.	kilogram	<b>Free</b>
		- Natural barium sulphur (barytes)		
	25 10 10 00		kilogram	
	25 02 20 00		kilogram	
	25 11 10 00		kilogram	<b>Free</b>
				5
				5

				Free
				Free
				Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.12	25 11 20 00	- Natural barium carbonates (wizarite)	kilogram	Free
	25 12 00 00	Siliceous fossil meals (kissilgur, tripulite and diatomite for example) and other similar Siliceous earths having an apparent specific weight not exceeding 1 whether or not calcified	kilogram	Free
25.13		Pumice stone, emery (sand), natural corundum, natural agate and other natural sharpening (abrasive) materials, whether or not heat-treated.		
		- Pumice stone: -- Crude or rough pieces including crushed or broken pumice (pumices) -- Other		
25.14	25 13 11 00	- Emery (sand), natural corundum, natural agate and other natural sharpening (abrasive) materials: --- Emery (sand) --- Natural corundum --- Natural agate	kilogram	
	25 13 19 00	--- Tripoli dust (rotten stone) --- Other	kilogram	
	25 13 20 10	Slate, whether it was roughly trimmed or merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise. --- Crude in the form of sawn blocks		
	25 13 20 20		kilogram	
	25 13 20 30		kilogram	
	25 13 20 40		kilogram	5
	25 13 20 90		kilogram	
			kilogram	5
	25 14 00 10		kilogram	
				5
				5
				5

				5
				5
				1



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.15	25 14 00 90	<p>--- Other</p> <p>Marble, travertine, icosine, other calcified stones for sculpture or building, having an apparent specific weight not less than 2.5, and alabaster, whether or not roughly trimmed or merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise.</p> <p>- Marble and travertine:</p> <p>-- Crude or roughly trimmed</p> <p>-- Merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise</p> <p>- Icosine, other calcified stones for sculpture or building, (alabaster):</p> <p>--- Crude or roughly trimmed</p> <p>--- Merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise</p>	kilogram	1
	25 15 11 00		kilogram	20
	25 15 12 00	Granite, porphyry, basalt, sandstone, other stones for sculpture or building, whether or not roughly trimmed or merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise.	kilogram	20
	25 15 20 10	- Granite:	kilogram	
25.16	25 15 20 20	<p>-- Crude or roughly trimmed</p> <p>-- Merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise</p> <p>- Sandstone:</p>	kilogram	
	25 16 11 00		kilogram	20
	25 16 12 00		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.17	25 16 21 00	-- Crude or roughly trimmed	kilogram	20
	25 16 22 00	-- Merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise - Other stones for sculpture or building: --- Crude or roughly trimmed	kilogram	20
	25 16 90 10	--- Merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise	kilogram kilogram	20
	25 16 90 20	Gravel, pebbles, crushed or smashed stones of usually used for concrete, paving roads or railways or other kinds of paving, shore gravel, flint (firestones) (whether or not heat treated), pebbles of metal cinder and pebbles of similar industrial waste, whether the contained materials noted in part one of this heading text, tarry pebbles, granules, splinters and powders of stones of headings 25.15 or 25.16, whether or not heat treated.  - Gravel, pebbles, crushed or smashed stones of usually used for concrete, paving roads or railways or other kinds of paving, shore gravel, flint (firestones), whether or not heat treated  - Pebbles of metal cinder and pebbles of similar industrial waste, whether the contained materials of sub-heading 25 17 10.  - Tarry macadam		20
	25 17 10 00		kilogram	25
	25 17 20 00		kilogram	25
	25 17 30 00		kilogram	25

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.18	25 17 41 00	- Granules, chippings and powders of stones of headings 25.15 or 25.16, whether or not heat treated: -- Of marble	kilogram	25
	25 17 49 00	-- Other Dolomite whether it was calcified or sintered including the dolomite whether subjected to the process of roughly trimming or mere cutting, into blocks or slabs of square or rectangle, by sawing or otherwise, dolomite ramming mix.	kilogram	25
		- Dolomite neither calcified nor sintered --- Crude, whether or not subjected to the process of rough trimming. --- Merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise		
		- Dolomite, calcified or sintered --- Crude, whether or not subjected to rough trimming. --- Merely cut, into blocks or slabs of square or rectangle, by sawing or otherwise	Kilogram	5
25.19	25 18 10 10	- Dolomite ramming mix	kilogram	5
	25 18 10 20	Natural magnesium carbonates (magnesite), electrically fused (molten) magnesia, full combusted (sintered) magnesia, whether or not containing small quantities of other oxide added before flocculation, magnesium oxide even being pure.	kilogram	5
	25 18 20 10		kilogram	5
	25 18 20 20		kilogram	5
	25 18 30 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.20	25 19 10 00	- Natural magnesium carbonates (magnesite)	Kilogram	5
		- Other		
	25 19 90 00	Gypsum, anhydrite, plaster (composed of calcified gypsum or calcium sulphites) whether or not colored or added by small quantities of accelerators or inhibitors.	kilogram	5
25.21		- Gypsum, anhydrite:		
		--- Gypsum		
		--- Anhydrite		
		--- Other		
	25 20 10 10	Calcified stones and materials used for lime and cement manufacture	kilogram	5
25.22	25 20 10 20		kilogram	5
	25 20 20 90	Quick non-slaked lime, slaked lime and hydrated lime, except for calcium oxide and hydroxide of heading 28.25.	kilogram	5
	25 21 00 00		kilogram	5
		- Quick non-slaked lime		
25.23		- Slaked lime		
		- Hydrated lime (Nora)		
		Hydrate cement with all its kinds, including the non-ground agglomerated cement identified as (Clinker), whether or not colored.		
	25 22 10 00	- (Clinker)	kilogram	15
25.23	25 22 20 00	- Portland cement:	kilogram	15
	25 22 30 00	-- White cement, whether or not artificially colored	kilogram	15
		-- Other:		
25.23				15
	25 23 10 00		kilogram	15
	25 23 21 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.24	25 23 29 10	--- Ordinary cement	kilogram	15
	25 23 29 20	--- Salt-resistant cement	kilogram	15
	25 23 29 90	--- Other	kilogram	15
	25 23 30 00	- Aluminous cement	kilogram	15
	25 23 90 00	- Other hydraulic cements	kilogram	15
	25 24 00 00	Asbestos (amianthus)	kilogram	15
25.25		Mica including splittings, mica waste.		
25.26		- Crude mica as well as mica rifted into sheets or splittings.	kilogram	5
	25 25 10 00	- Mica powder	kilogram	5
		- Mica waste	kilogram	5
	25 25 20 00			
	25 25 30 00	Natural steatite (soapstone), whether or not subject to no more process than splitting, rough squaring or mere cutting, into blocks or slabs of square or rectangle, by sawing or otherwise.		
		- Neither bruised nor crushed:		
25.27		--- Steatite		
		--- Talc	kilogram	
		- Bruised and not crushed:	kilogram	Free
	25 26 10 10	--- Steatite		
	25 26 10 20	--- Talc	kilogram	Free
		Cancelled	kilogram	
25.27	25 26 20 10	Natural borate and concentrates thereof (whether or not calcified), except for borates separated of natural salt solution, natural boric acid containing a percentage not exceeding 85% of boric acid calculated on the dry matter weight.		
25.28	25 26 20 20			Free
				Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
25.29	25 28 10 00	- Natural sodium borate and its concentrates (whether calcified)	Kilogram	Free
	25 28 90 00	- Other Feldspar, leucite, nepheline, nephelinite, fluorspar.	kilogram	Free
		- Feldspar		
		- Fluorspar:	kilogram	
	25 29 10 00	-- Containing 97% or less by weight of calcium fluoride	kilogram	
	25 29 21 00	-- Containing more than 97% by weight of calcium fluoride - Leucite, nepheline and nephelinite	kilogram	Free
	25 29 22 00	Mineral materials not elsewhere mentioned or covered	kilogram	
	25 29 30 00	- Vermiculite, perlite and non-expanded chlorites - Kieserite epsomite (natural magnesium sulphites)		
		- Other:	kilogram	
	25 30 10 00	--- Natural arsenic sulphites ---- <b>Yellow arsenic sulphite (rat poison)</b>	kilogram	Free
25.30	25 30 20 00	---- Other --- Natural sea foam (meerschaum) whether or not polished pieces, amber (electrification), sea foam and amber agglomerated in the form of sheets, rods, sticks or similar unwrought forms after molding, black amber (jet).		
			kilogram	
	25 30 90 11	--- Broken pottery (ceramics)	kilogram	
	25 30 90 19	--- Earths colors	kilogram	
	25 30 90 20	--- Other		Free
	25 30 90 30		kilogram	
	25 30 90 40		kilogram	
	25 30 90 90			Free



**Chapter 26**  
**Ores, Slag and Ash**

**Notes:**

**1- This chapter does not cover:**

- (a) Slag and similar industrial waste prepared as macadam (heading 25.17).
- (b) Natural magnesium carbonates (magnesite) whether or not calcified (heading 25.19).
- (c) Fuel oil storage tanks sludge essentially composed of such oils (heading 27.17).
- (d) Basic alkaline slag resulting from phosphorus extraction of chapter 31.
- (e) Slag wool, rock wool or similar metal wools (heading 68.06).
- (f) Waste and scrap of precious metals or metal clad with precious metal compounds, other waste and scrap containing precious metals or precious metals compounds essentially used in precious metals extraction (heading 71.12).
- (g) Copper, nickel and cobalt, semi crude (mattes) resulting of any operation of melting (fusion) (section 15).

**2- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals actually used in metallurgic industry for mercury extracting, metals of heading 28.44 or metals covered XIV or XV, even if they were not intended for metallurgic industry. However, headings of 26.01 to 26.17 do not cover minerals that were subjected to operations other than those normal to metallurgic industry.**

**3- Heading 26.20 applies only to:**

- (a) Ash and residue of used in industry either for metals extraction or as a basis for manufacturing chemical compounds for metals except for ash and residue resulting of burning (incineration) of municipal waste (heading 26.21).
- (b) Ash and residues containing arsenic, whether or not containing metals, of used either for extracting arsenic or metals or for manufacturing their chemical compounds.

**Sub-heading Notes:**

- 1- For the purposes of sub-headings 26 20 21, the term "leaded gasoline sludge and leaded anti-shock compound sludge" is intended to mean "the sludge obtained from storage tanks leaded gasoline and leaded anti-shock compound (such as tetraethyl lead), essentially composed of lead, compounds of lead and iron oxide.**
- 2- Ash and residues containing arsenic, mercury, thallium or their mixtures, of used for extracting arsenic or those metals or for manufacturing their chemical compounds, are classified in sub-heading 26 20 60.**



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
26.01		Iron ores and their concentrates, including roasted iron pyrites (pyrite's dust).		
		- Iron ores and their concentrates, except for roasted iron pyrites:		
		-- Non-agglomerated		
		-- Agglomerated		
	25 01 11 00	- Roasted iron pyrites (pyrite's dust)	kilogram	<b>Free</b>
	26 01 12 00		kilogram	
	26 01 20 00	Manganese ores and their concentrates, including ferruginous manganese ores containing manganese content of 5% by weight or more calculated on the dry product	kilogram	<b>Free</b>
26.02	26 02 00 00	Copper ores and concentrates	kilogram	<b>Free</b>
		Nickel ores and concentrates		
		Cobalt ores and concentrates		
26.03				
26.04	26 03 00 00		kilogram	<b>Free</b>
26.05	26 04 00 00		Kilogram	
	26 04 00 00		Kilogram	
				<b>Free</b>
				<b>Free</b>
				<b>Free</b>

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
26.06	26 05 00 00	Aluminum ores & concentrates	Kilogram	
26.07	26 06 00 00	Lead ores and concentrates	kilogram	Free
26.08	26 07 00 00	Arsenic ores and concentrates	kilogram	
26.09	26 08 00 00	Tin ores and concentrates	kilogram	Free
26.10	26 09 00 00	Chromium ores & concentrates	kilogram	Free
26.11	26 10 00 00	Tungsten ores & concentrates	kilogram	
26.12	26 11 00 00	Uranium and thorium ores and concentrates:	kilogram	Free
		- Uranium ores & concentrates		Free
	26 12 10 00	- Thorium ores & concentrates	kilogram	
	26 12 20 00	Molybdenum ores and concentrates:	kilogram	Free
26.13		- Roasted		Free
		- Other		
	26 13 10 00	Titanium ores and concentrates	kilogram	
	26 13 90 00	Niobium, tantalum, vanadium and zirconium ores and concentrates:	kilogram	Free
26.14	26 14 00 00	- Zirconium ores & concentrates	kilogram	Free
26.15		- Other		
		Precious metals ores and concentrates		Free
	26 15 10 00	- Silver ores and concentrates	kilogram	
26.16	26 15 90 00	- Other	kilogram	Free
		Other ores and concentrates		Free
		- Antimony ores & concentrates		
		- Other		
	26 16 10 00	Granulated slag (slag sand) from iron and steel manufacture	kilogram	
26.17	26 16 90 00		kilogram	
			kilogram	
26.18	26 17 10 00		kilogram	
	26 17 90 00			
	26 18 00 00			
				Free
				Free
				Free
				Free

				<b>Free</b>
				<b>Free</b>
				<b>Free</b>

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
26.19	26 19 00 00	Slag and dross (other than granulated slag), scaling and other waste from iron & steel manufacture	kilogram	Free
26.20		Ash and residue (other than residuals from iron and steel manufacture), containing arsenic, metals or their compounds. - Containing mainly arsenic: -- Hard zinc splinter -- Other - Containing mainly lead: -- Leaded gasoline and leaded anti-shock compounds sludge -- Other - Containing mainly copper - Containing mainly aluminum - Containing arsenic, thulium or their mixtures, of used either for extracting arsenic or such metals or for manufacturing their chemical compounds - Other: -- Containing antimony, beryllium, cadmium, chrome, their mixtures. -- Other Other slag and ash, including seaweed ash (kelp), ash and residues from burning (incineration) of municipal waste - Ash and residue of burning (combustion) of municipal waste - Other	kilogram kilogram kilogram kilogram kilogram kilogram kilogram kilogram kilogram kilogram	Free Free Free Free Free Free Free Free Free Free
26.21	26 20 91 00		kilogram	Free
	26 20 99 00		kilogram	Free
	26 21 10 00		kilogram	Free
	26 21 90 00		kilogram	Free
				Free

				Free
--	--	--	--	------

**Chapter 27**  
**Mineral Fuels, Mineral Oils and Their Distillation Products, Bituminous Substances and Mineral Waxes**

**Notes:**

**1- This chapter does not cover:**

- (a) separate chemically defined organic compounds, other than pure methane and propane which are classified in heading 27.11.
- (b) Medicaments of headings 30.03 or 30.04.
- (c) Mixed unsaturated hydrocarbons of headings 33.01, 33.02 or 33.05.

**2- References in heading 27.10 to "petroleum oils or bituminous mineral materials oils" does not only cover petroleum oils or bituminous mineral materials oils, but it also covers the similar oils and those which are essentially composed of unsaturated mixed hydrocarbons, obtained by any method, provided that the weight of non-aromatic elements exceeds the weight of aromatic elements therein. However, such term does not cover the liquefied synthetic poly-fibril where less than 60% of its volume is distilled at 300 degree centigrade transformed to 1.013 millibar through using a low pressure distillation method (chapter 39).**

**3- For the purposes of heading 27.10, the term "oils remainders" means the remains which essentially contain petroleum oils and the oils obtained of bituminous minerals (as indicated in note "2" of this chapter), whether or not mixed with water, and they cover the following:**

- (a) Oils that are unfit for use as raw materials (such as oils used for lubrication, oils used for hydraulic purposes and oils used for transformers).

(b) Oils of petroleum oils storage tanks sediments essentially containing these oils and the high concentration of additives (such as chemical materials) used for initial products manufacturing.

(c) Oils at the form of emulsifiers in water or mixed with water as a result of oils spilling, washing storage tanks or utilization of suspension oils for mechanical operations.

**Sub-heading Notes:**

1- For the purposes of sub-heading 27 01 11, the term "anthracite" means the coal where the percentage of volatile materials does not exceed 14% (calculated on the dry product without mineral materials).

2- For the purposes of headings 27 01 12, the term "bituminous coal" means the coal where the percentage of volatile materials exceeds 14% calculated on the dry product without mineral materials and which the limit of its heating power limit equals or exceeds 5,833 kilo calorie per kilogram (calculated on the wet product without mineral materials).

3- For the purposes of sub-headings 27 07 10, 27 07 20, 27 07 30, 27 07 40 and 27 07 60, the term "benzol", "tolul", "xylol", "naphthol" and "phenol" applies to the products containing more than 50% by weight of benzene, toluene, xylene, naphthalene or phenylene, consecutively.

4- For the purposes of sub-heading 271011 "the light oils and preparations" are those where 90% or more of their volume (including the waste) is distilled at 210 degree centigrade (method of ASTM D86).

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
27.01	27 01 11 00	Coal, agglomerated in molds (blocks) or balls (spheres), and similar solid fuel materials made of coal.  - Coal, whether it was crushed, but not agglomerated: -- Anthracite -- Bituminous coal	ton	3
	27 01 12 00		ton	3

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
27.02	27 01 19 00	-- Other coal	ton	
	27 01 20 00	- Coal agglomerated in spheres or blocks and similar solid fuel materials made of coal	ton	3
		Lignite (newly formed carbon), whether it was agglomerated, other than black amber (jet).		3
		- Lignite whether it was crushed but not agglomerated	ton	3
27.03	27 02 10 00	- Agglomerated lignite	ton	3
	27 02 10 00	Charcoal (including charcoal straw (chaff)) whether it was agglomerated.	ton	
		--- For use in agricultural soil or for improving soil characteristics.	ton	3
		--- Other		3
27.04	27 03 00 10	Roasted carbon (coke) or half-roasted carbon, of coal, lignite or charcoal, whether it was agglomerated, retorts coal.	ton	3
	27 03 00 90	--- Roasted carbon (coke) or half-roasted carbon, of coal, lignite or charcoal, whether it was agglomerated	ton	3
		--- retort coal		
	27 04 00 10	Coal gas, hydraulic gas, generators gas and similar gases, except for petroleum gases and other gaseous hydrocarbons	ton	
27.05		Tar distilled from coal, lignite or charcoal and other of metal tar, whether it was partially distilled or removal of water, including the regenerated tar		Free
	27 04 00 20		ton	
	27 05 00 00		ton	
27.06	27 06 00 00		ton	Free
				Free
				10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
27.07		Other oils and products that result of distilling coal tar at high temperatures, similar products where the aromatic elements weight exceeds the non-aromatic elements weight therein.		
		- Benzol (benzene)		
		- Tolul (toluene)		
	27 07 10 00	- Xylol (Xylenes)	liter	5
	27 07 20 00	- Naphthalene	liter	5
	27 07 30 00	- Other aromatic hydrocarbon mixtures where 65% or more of their volume (including the waste) is distilled at 250 degree centigrade by the method of (ASTMD86).	liter	5
	27 07 40 00		liter	5
	27 07 50 00		liter	5
		- Phenylene (Phenols)		
		- Other:		
		-- Creosote oils		
	27 07 60 00	-- Other	liter	5
		Pitch and roasted bitumen (pitch coke), resulting of carbon tar or of other metal tar.		
	27 07 91 00	- Pitch	liter	5
	27 07 99 00	- Roasted bitumen	liter	5
27.08		Petroleum oils and bituminous mineral materials oils, crude		
	27 08 10 00			
	27 08 20 00	Petroleum oils and the oils obtained from bituminous mineral materials, non-crude, preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or bituminous mineral materials oils,	ton	10
	27 09 00 00		ton	10
27.09			liter	1
27.10				



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		provided that these oils are the basic element in these preparations, remainders of oils.		
		Petroleum oils and the oils obtained of bituminous mineral materials, non-crude, preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or bituminous mineral materials oils, provided that these oils are the basic element in these preparations, except for remainders of oils:		
		-- Light oils and preparations:		
		--- Naphtha:		
		---- Light		
		---- Whole		
		---- Reformate		
		---- Natural gasoline		
	27 10 11 11	---- Other		
	27 10 11 12	--- Fuel:		
	27 10 11 13	---- For motors (other than airplane motors)		5
	27 10 11 14	---- For motors of jet airplanes (JP4)		5
	27 10 11 19	---- For motor of other airplanes (such as: JP5, jet fuel, JP8)	liter	5
	27 10 11 21	---- For other purposes	liter	5
		--- Diesel:	liter	5
	27 10 11 22	---- For motors	liter	5
			liter	
	27 10 11 23		liter	5
	27 10 11 29		liter	5
	27 10 11 31		liter	5
			liter	5
			liter	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	27 10 11 32	---- For electricity generators including vessels (ships) electricity generators	Liter	5
		---- For heating		
	27 10 11 33	---- For other purposes	liter	
	27 10 11 39	--- Fuel oils:	liter	5
		---- For vessels (ships)		5
	27 10 11 41	---- Partially refined crude (topped crude)	liter	
	27 10 11 42	---- Other	liter	5
		-- Other:		5
	27 10 11 49	--- Lubrication oils:	liter	
		---- Base oils		5
		---- For motors where combustion is made by sparks		
	27 10 19 11	---- For motors which operate by compression	liter	
	27 10 19 12	(diesel) and (half-diesel)	liter	5
		---- For manual driving wheel gears.		5
	27 10 19 13	----For automatic driving wheel	liter	
		---- Other		5
		--- Oils for other purposes:		
	27 10 19 14	---- Cutting (breakers) oils	liter	
		---- Cleansing oils		5
	27 10 19 15	---- Mold release oils	liter	
	27 10 19 19	---- Hydraulic brakes oils	liter	5
		---- Hydraulic and turbine systems oils	liter	5
	27 10 19 91	---- Oils of transformers and electrical current	liter	5
	27 10 19 92	breakers	liter	5
	27 10 19 93		liter	5
	27 10 19 94		liter	5
	27 10 19 95		liter	5
				5
	27 10 19 96		liter	
				5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
27.11	27 10 19 97	---- White oils (such as Vaseline and paraffin)	Liter	5
		---- Preparations for greasing (lubricants)		
	27 10 19 98	---- Other	Liter	5
		- Oils waste:		
	27 10 19 99	-- Containing polychlorinated bi-phenyls (PCBs), polychlorinated ter-phenyls (PCTs) or poly brominated bi-phenyl (PBBs)	Liter	5
	27 10 91 00	-- Other	Liter	5
		Petroleum gases and other gaseous hydrocarbons.		
	27 10 99 00	- Liquefied:		5
		-- Natural gas	liter	
		-- Propane		
		-- Butane		
	27 11 11 00	-- Ethylene, propylene, butylenes and butadiene		10
	27 11 12 00	-- Other	m <sup>3</sup>	10
	27 11 13 00	- In the gaseous condition:	liter	10
27.12	27 11 14 00	-- Natural gas	liter	10
		-- Other	liter	10
	27 11 19 00	Petroleum jelly (Vaseline), paraffin wax, delicately crystallized petroleum wax, sealing wax, ozo cerite (ozo kerite), lignite wax, charcoal wax, waxes of mineral materials and similar products obtained by synthesis or by other method, whether or not colored.	liter	10
	27 11 21 00			10
	27 11 29 00		m <sup>3</sup>	10
		- Petroleum jelly	m <sup>3</sup>	
	27 12 10 00		kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
27.13	27 12 20 10	- Paraffin wax containing less than 0.75% by weight of oil: --- For manufacture of lighting candles --- For impregnation of matching sticks	kilogram	10
	27 12 20 20	--- Other - Other	kilogram	10
	27 12 20 90	Petroleum (coke) roasted petroleum tar and other remains of petroleum oils or of bituminous mineral materials oils.	kilogram	10
	27 12 90 00	- Petroleum (coke) roasted: -- Non-calcined -- Calcined - Petroleum bitumen	kilogram	10
	27 13 11 00	- Other remains of petroleum oils or of bituminous mineral materials oils	kilogram	10
	27 13 12 00	Natural bitumen and asphalt, bituminous schist and tar sands, asphaltite and asphalted rocks.	kilogram	10
	27 13 20 00	- Bituminous or oily schist and tar sands	kilogram	10
	27 13 90 00	- Other: --- Natural bitumen and asphalt --- Other	kilogram	10
	27 14 10 00	Bituminous mixtures based on natural asphalt or tar, petroleum tar, mineral tar, mineral tar pitch (bituminous pastes and Kit-Pac pastes, for example) Electrical energy	Ton	10
	27 14 90 10		ton	10
27.15	27 14 90 90		ton	10
	27 15 00 00		ton	10
			ton	10
27.16	27 16 00 00		ton	10

**Section VI**  
**Products of Chemical Industries or Allied Industries**

**Notes:**

- 1- (a) Goods (other than radioactive ores), where the properties (specifications) of headings 28.44 or 28.45 are available therein, should be classified in these two headings, and should not be covered in another heading of customs tariff Table.  
(b) Subject to and taking into consideration the provisions of the above-mentioned paragraph (a), all the products where the properties (specifications) of headings 28.43 or 28.46 are available therein, should be classified in one of these two headings, and should not be classified in another heading of this section.
- 2- Subject to and taking into consideration the provisions of the above-mentioned note (1), the commodities that can be classified in headings 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 because of their accommodation in standard quantities or for retail sale, should be classified in these headings and should not be classified in another heading of customs tariff Table.
- 3- Goods put up in sets containing many separate elements that are completely or partially subordinated to this section and that are easily recognized as being prepared, after mixture, to form a product subordinated to sections six or seven – these products are covered in the heading referring to the later product, provided that its constituent elements:
  - (a) Can obviously be identified according to the quality of their accommodation as being prepared for utilization together without being packaged.
  - (b) Presented together.
  - (c) Identifiable concerning their nature or with regard to the quantities of each one of them as being mutually complementary to each other.

**Chapter 28**

**Inorganic Chemicals, Organic or Inorganic Compounds of Precious Metals, Rare Earth Metals, Radioactive Elements or Analogues (Isotopes)**

**Notes:**

- 1- Unless stated otherwise, these chapter headings cover the following:
  - (a) Separate chemical elements and the separate compounds with identified chemical properties, whether the covered stains (gangues, impurities).
  - (b) Products of the above-mentioned paragraph (a), dissolved in water.
  - (c) Products of the above-mentioned paragraph (a), solved in other solutions provided that such dissolution is an ordinary and necessary process for accommodating these products and that it was observed only for purposes related to security or transportation, provided that the solvent does not make these products valid for some specific uses other than for general use.
  - (d) Products of the above-mentioned paragraphs (a), (b) or (c) with adding a necessary stabilizer (fastener) thereto (including the anti-caking matter) for their preservation or transportation.
  - (e) Products of the above-mentioned paragraphs (a), (b), (c) or (d) with adding an anti-dusting agent thereto or a coloring material to facilitate their identification or for protective purposes provided that such additions do not make the product more appropriate for specific uses rather than for general use.
- 2- In addition to dithionates and sulfoxalates, fixated (fastened) by organic materials (heading 28.31), carbonates and super carbonates of inorganic bases (heading

28.36), cyanides and their oxides, complex cyanidates for inorganic bases (heading 28.37), fellemenates, cynates and thiocynates for inorganic bases (heading 28.38), the organic products of headings of 28.43 to 28.46 and carbides (heading 28.49), only the following carbon compounds are covered in this chapter:

- (a) Carbon oxides, hydrogen cyanides, felleminic acids, isocyanic, thiocyanic and other simple or complex cyanogenic acids (heading 28.11).
- (b) Halide oxides of carbon (heading 28.12).
- (c) Carbon di-sulphurates (heading 28.13).
- (d) Thiocarbonates, selinuocarbonates, tellurocarbonates, selinuocynates, tellurocynates, tetrathiocyanotodiamino-chromate (rinks) and other cynates of inorganic bases, complex (heading 28.42).
- (e) Hydrogen peroxide (oxidized water) hardened (stiffened) by carbamide (urea) (heading 28.47), oxysulphuric carbon, thiocarbonyl halides, cyanogen and its halides and cyanamide and its mineral derivatives (heading 28.51), except for calcium cyanamide, whether it was pure (chapter 31).

3- Subject to the provisions of note (1), section six, this chapter does not cover:

- (a) Sodium chloride and magnesium oxide, whether or not pure, and other products of section five.
- (b) Organic – inorganic compound other than those of the above-mentioned note (2).
- (c) Products covered in notes (2), (3), (4) or (5) of chapter 31.
- (d) Inorganic products of used as luminophores of heading 32.06, glass frit and other glass at the shape of powder, granules or chips of heading 32.07.
- (e) Artificial graphite (heading 38.01), preparations for pack filling fire extinguishers or projectiles filled for fire extinction of heading 38.13, ink cleaners accommodated in packages for retail sale of heading 38.24 and cultivated crystals (other than optical elements), of alkaline or dusty alkaline metal halides where the unit weight is not less than 2.5 grams, of heading 38.24.
- (f) Natural, synthetic or regenerated precious or semi-precious stones (heading 71.02) to (heading 71.05) as well as precious metals and their mixtures of chapter 71.
- (g) Metals whether or not pure, metal mixtures or pocelaneous "ceramite" mixtures including metal carbides sintered by metals) of section 15.
- (h) Optical elements, particularly of alkaline or dusty alkaline metal halides (heading 90.01).

4- Chemically defined complex acids that are constituted of metalloid (non-metallic) acid of sub-chapter two of this chapter and metallic acid of sub-chapter four also of this chapter are classified in heading 28.11.

5- Headings of 28.26 to 28.42 cover only the salts and super salts for metals and ammonium.

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

6- Heading 28.44 applies only to:

- (a) Technetium (its atomic number is 43), Promethium (its atomic number is 61), polonium (its atomic number is 84) and all elements having an atomic number exceeding 84.

- (b) Natural or artificial radiated analogues (Isotopes) (including the radiated isotopes of precious metals or ordinary metals of section fourteen and fifteen) whether or not mixed together.
- (c) Organic or inorganic compounds of these elements or isotopes, with or without identified chemical properties, whether or not mixed together.
- (d) Mixtures and dispersions (including metal pocelaneous "ceramite" mixtures), pocelaneous products and mixtures containing these elements, isotopes or their organic or inorganic compounds having specific radioactive capacity exceeding 74 pikrel/ gram (0002 micro-curry per gram).
- (e) Spent (irradiated) fuel elements (cartridges "cartouches") (connected with radiation) for atomic reactors (piles).
- (f) Radioactive residues, whether or not usable.

For the purposes of this note and headings 28.44 and 28.45, the statement of "analogues, isotopes" means the following:

- Individual nucleotides other than those existing at the nature in monoisotopic state.
- Mixtures of isotopes for the same elements rich in one or more of their isotopes, that is to say the elements which natural analogous (isotopic) structure has been artificially modified.

7- Heading 28.48 includes the phosphorus copper (copper phosphorates) which covers more than 15% by weight of phosphor.

8- Chemical elements (such as silicon and selenium), improving application in electronics, are covered in this chapter provided that they have non-processed forms or take the shapes of cylinders or rods. When they are formed in the shape of discs or chips or similar shapes, they fall in heading 38.18.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.01		I- Chemical Elements Fluorine, Chlorine, Bromine and Iodine		
	28 01 10 00	- Chlorine		5
	28 01 20 00	- Iodine		5
		- Fluorine, Bromine:	kilogram	
		--- Fluorine	kilogram	
	28 01 30 10	--- Bromine		5
28.02	28 01 30 20	Cast sulphur or sedimented sulphur, colloidal sulphur.	kilogram	5
		--- Cast sulphur or sedimented sulphur	kilogram	
	28 02 00 10	--- Colloidal sulphur		
		Carbon (fine dust of carbon and other shapes of carbon, neither covered nor of another place)	kilogram	5
28.03	28 02 00 20	Hydrogen, noble gases and other metalloids (non-meals):		
	28 03 00 00	- Hydrogen	kilogram	5

28.04	28 04 10 00	- Noble gases:	kilogram	5
			kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.05	28 04 21 00	-- Argon	Kilogram	5
		-- Other:		
	28 04 29 10	--- Helium	kilogram	5
	28 04 29 20	--- Neon	kilogram	5
	28 04 29 90	--- Other	kilogram	5
	28 04 30 00	- Nitrogen (azotes)	kilogram	5
	28 04 40 00	- Oxygen	kilogram	5
	28 04 50 00	- Boron, tellurium	kilogram	5
		- Silicium (silicon):		
	28 04 61 00	-- Containing not less than 99.99% of Silicium	kilogram	<b>Free</b>
		-- Other		
	28 04 69 00	- Phosphor	kilogram	
	28 04 70 00	- Arsenic	kilogram	
	28 04 80 00	- Selenium	kilogram	<b>Free</b>
	28 04 90 00	Alkaline metals or dusty alkaline metals: Scarce earths metals, Yttrium and Scandium, whether or not mixed or combined among themselves, mercury.	kilogram	<b>Free</b>
		- Alkaline metals or dusty alkaline metals:		
		-- Sodium		
		-- Calcium		
		-- Other:		
	28 05 11 00	--- Lithium	kilogram	
	28 05 12 00	--- Potassium	kilogram	
		--- Other		
		Scarce earths metals, Yttrium and Scandium,		



	28 05 19 10	whether or not mixed or combined among themselves	kilogram	
	28 05 19 20		kilogram	
	28 05 19 90		kilogram	
	28 05 30 00		kilogram	
				<b>Free</b>
				<b>Free</b>
				<b>Free</b>
				<b>Free</b>
				<b>Free</b>
				<b>Free</b>

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.06	28 05 30 00	- Mercury	kilogram	Free
		II- Inorganic Acids, Inorganic Oxy-compounds of Metalloids	kilogram	
28.07	28 06 10 00	Chloro hydrogen (Hydrochloric acid), Chloro sulfuric acid.	kilogram	5
		- Chloro hydrogen (Hydrochloric acid)		
28.08	28 06 20 00	- Chloro sulfuric acid	kilogram	5
		Sulfuric acid, oleum		
28.09	28 07 00 10	--- Sulfuric acid	kilogram	5
		--- Oleum (oily sulfuric acid)		
28.10	28 07 00 20	Azotic (nitric) acid, sulfu-nitric acids	kilogram	5
		--- Azotic (nitric) acid		
28.11	28 08 00 10	--- Sulfu-nitric acids	kilogram	5
		Penta phosphorous dioxide, phosphoric acid, poly-phosphoric acids, whether they have identified chemical properties.		
28.12	28 08 00 20	- Penta phosphorous dioxide	kilogram	5
		- Phosphoric acid and poly-phosphoric acids:		
28.13	28 09 10 00	--- Phosphoric acid	kilogram	5
		--- Poly-phosphoric acids		
28.14	28 09 20 10	Boric oxides, boric acids.	kilogram	5
		--- Boric oxides		
28.15	28 09 20 20	--- Boric acids	kilogram	5
		Other inorganic acids and other inorganic oxy-compounds of metalloids.		
28.16	28 10 00 10	- Other inorganic acids:	kilogram	5
28.17	28 10 00 20		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.12	28 11 11 00	--- Hydrogen fluoride -- Other:	kilogram	5
	28 11 19 10	--- Hydrogen Cyanide	kilogram	5
	28 11 19 90	--- Other - Other inorganic oxygen compounds of metalloids:	kilogram	5
	28 11 21 00	-- Carbon dioxide	kilogram	5
	28 11 22 00	-- Silicium dioxide	kilogram	5
	28 11 23 00	-- Sulfur dioxide -- Other:	kilogram	5
	28 11 29 00	--- Arsenic trioxide, arsenic penta oxide --- Other	kilogram	5
	28 11 29 90	III- Halogenic Compounds and Sulfur Compounds of Metalloids Halides and oxy-halides of metalloids - Chlorides and oxy-chlorides: --- Arsenic tri-chloride --- Carbonyl di-chloride (phosgene). --- Phosphor oxy-chloride --- Phosphor tri-chloride	kilogram	5
	28 12 10 10	--- Phosphor penta chloride	kilogram	5
	28 12 10 20	--- Sulfur mono-chloride --- Sulfur di-chloride	kilogram	5
	28 12 10 30	--- Thionyl chloride	kilogram	5
	28 12 10 40	--- Other	kilogram	5
	28 12 10 50	- Other	kilogram	5
	28 12 10 60		kilogram	5
	28 12 10 70		kilogram	5
	28 12 10 80		kilogram	5
	28 12 10 90		kilogram	5
	28 12 90 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.13	28 13 10 00 28 13 90 00	Sulphides of metalloids, commercial phosphor tri-sulphide. - Carbon di-sulphide - Other	kilogram kilogram	15 5
28.14		IV- Inorganic Bases, Metal Oxides, Hydroxides and Peroxides Ammonia, anhydrate or its hydraulic solution - Anhydrous ammonia - Ammonia hydraulic solution		
28.15	28 14 10 00 28 14 20 00	Sodium hydroxide (caustic soda), potassium hydroxide (caustic potash), Sodium or potassium peroxides. - Sodium hydroxide (caustic soda): -- Solid -- In hydraulic solution (wash of caustic soda) -- Potassium hydroxide (caustic potash) - Sodium or potassium peroxides	kilogram kilogram	
	28 15 11 00 28 15 12 00	Magnesium hydroxide and peroxides, Strontium or Barium oxides, hydroxides and peroxides. - Magnesium hydroxide and peroxides	kilogram	Free
	28 15 20 00	- Oxides, hydroxides and peroxides of Strontium or Barium	kilogram	Free
	28 15 30 00	Zinc oxide and Zinc peroxide. --- Zinc oxide	kilogram	
28.16	28 16 10 00 28 16 40 00		kilogram kilogram	Free Free
28.17	28 17 00 10		kilogram kilogram	Free Free

				Free
				Free
				5
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.18	28 17 00 20	--- Zinc peroxide	kilogram	5
		Artificial corundum, whether it had identified chemical properties, aluminum oxide, aluminum hydroxide		
	28 18 10 00	- Artificial corundum, whether it had identified chemical properties	kilogram	5
		- Other aluminum oxide		
	28 18 20 00	- Aluminum hydroxide	kilogram	5
28.19	28 18 30 00	Chromium oxides and hydroxides.	kilogram	5
		- Chromium tri-oxide		
	28 19 10 00	- Other	kilogram	5
28.20	28 19 90 00	Manganese oxides.	kilogram	5
		- Manganese dioxide		
	28 19 20 00	- Other	kilogram	5
28.21	28 19 20 00	Ferric oxides and hydroxides, colored earths containing 70% or more by weight of bonded iron estimated as ferric oxide Fe <sub>2</sub> O <sub>3</sub> .	kilogram	5
		- Ferric oxides and hydroxides		
		- Colored earths		
28.22	28 21 10 00	Cobalt oxides and hydroxides, commercial cobalt oxides	kilogram	5
	28 21 20 00		kilogram	5
	28 22 00 00	Titanium oxides	kilogram	

28.23		Lead oxides, red and orange lead.		5
28.24	28 23 00 00	- Lead monoxide (litharge, massicot)	kilogram	5
		- Red and orange lead		5
		- Other		
	28 24 10 00		kilogram	5
	28 24 20 00		kilogram	5
	28 24 90 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.25		Hydrazine and hydroxylamine and their inorganic salts, other inorganic bases, other mineral oxides, hydroxides and peroxides.		
	28 25 10 00	- Hydrazine and hydroxylamine and their inorganic salts		
		- Lithium oxide and hydroxide		5
	28 25 20 00	- Vanadium oxides and hydroxides.	Kilogram	
	28 25 30 00	- Nickel oxides and hydroxides		5
	28 25 40 00	- Copper oxides and hydroxides	kilogram	5
	28 25 50 00	- Germanium oxides and zirconium dioxides	kilogram	5
	28 25 60 00	- Molybdenum oxides and hydroxides	kilogram	5
		- Antimony oxides	kilogram	5
	28 25 70 00	- Other:	kilogram	
		--- Tin oxides		5
	28 25 80 00	--- Other	kilogram	
		V- Salts and peroxysalts of Inorganic Acids or Metals		5
	28 25 90 10		kilogram	
	28 25 90 90	Fluorides, fluorosilicates, Fluoro- aluminates and other compound fluorine salts.		5
		- Fluorides:	kilogram	5
		-- of ammonia, ammonium or sodium	kilogram	
		-- Of aluminum		
		-- Other		
		- Sodium or potassium fluorosilicates		
		- Sodium hexa-fluoroaluminate (synthetic Cryolite)		
28.26	28 26 11 00			
				5
	28 26 12 00		Kilogram	
	28 26 19 00			5
	28 26 20 00		kilogram	5
			kilogram	5
	28 26 30 00		kilogram	5
			kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.27	28 26 90 00	- Other Chlorides, chloride oxides and hydroxides, oxy-chlorides, hydroxyl-chlorites, brominates and oxy-brominates, iodides and their oxides	kilogram	5
		- Ammonia chloride (ammonium)		
		- Calcium chloride		
	28 27 10 00	- Other chlorides:	kilogram	5
	28 27 20 00	-- Of magnesium	kilogram	5
		-- Of aluminum		
	28 27 31 00	-- Of iron	kilogram	5
	28 27 32 00	-- Of cobalt	kilogram	5
	28 27 33 00	-- Of nickel	kilogram	5
	28 27 34 00	-- Of zinc	kilogram	5
	28 27 35 00	-- Other	kilogram	5
	28 27 36 00	- Chloride oxides and hydroxides:	kilogram	5
	28 27 39 00	-- Of copper	kilogram	5
		-- Other		
	28 27 41 00	- Bromides and bromine oxide:	kilogram	5
	28 27 49 00	-- Sodium or potassium bromides.	kilogram	5
		-- Other		
	28 27 51 00	- Iodides and iodine oxides	kilogram	5
	28 27 59 00	Hypo chlorites, commercial calcium hypochlorite, chlorites, hypo bromates:	kilogram	5
28.28	28 27 60 00	- Commercial calcium hypochlorite and other calcium hypochlorite	kilogram	5
		- Other:		
	28 28 10 00	--- Sodium hypochlorite	kilogram	5
	28 28 90 10		kilogram	5



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.29	28 28 90 20	--- Potassium hypochlorite	kilogram	5
	28 28 90 30	--- Chlorites	kilogram	5
	28 28 90 40	--- Hypo bromates	kilogram	5
	28 28 90 90	--- Other	kilogram	5
		Chlorites and super chlorites, bromates and super bromates, iodides and super iodides.		
		- Chlorites:		
		-- Of sodium		5
		-- Other		5
	28 29 11 00	- Other:	kilogram	5
	28 29 19 00	--- Super chlorites	kilogram	5
28.30	28 29 90 10	--- Bromates and super bromates	kilogram	5
	28 29 90 20	--- Iodides and super iodides	kilogram	5
	28 29 90 30	Sulphides and poly-Sulphides, whether they had identified chemical properties	kilogram	5
		- Sodium sulphides		
		- Zinc sulphite		
		- Calcium sulphite		5
	28 30 10 00	- Other	kilogram	5
	28 30 20 00	Dithionates and sulfu-oxalates	kilogram	5
	28 30 30 00	- Of sodium	kilogram	5
	28 30 90 00	- Other	kilogram	5
28.31		Sulphites and thio-sulphites		5
	28 31 10 00	- Sodium sulphites	kilogram	5
	28 31 90 00	- Other sulphites	kilogram	5
		- Thio-sulphites:		5
	28 32 10 00	--- Sodium thio-sulphites	kilogram	5
	28 32 20 00		kilogram	5
				5
	28 32 30 10		kilogram	5
28.32				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.33	28 32 30 20	--- Calcium thio-sulphites	kilogram	5
	28 32 30 90	--- Other	kilogram	5
		Sulphates, alum, super sulphates.		
		- Sodium sulphates		
	28 33 11 00	-- Sodium di-sulphates	kilogram	5
	28 33 19 00	-- Other	kilogram	5
		- Other sulphates:		
	28 33 21 00	-- Of magnesium	kilogram	5
	28 33 22 00	-- Of aluminum	kilogram	5
	28 33 23 00	-- Of chromium	kilogram	5
	28 33 24 00	-- Of nickel	kilogram	5
	28 33 25 00	-- Of copper	kilogram	5
	28 33 26 00	-- Of zinc	kilogram	5
	28 33 27 00	-- Of barium	kilogram	5
	28 33 29 00	-- Other	kilogram	5
28.34	28 33 30 00	- Alum	kilogram	5
	28 33 40 00	- Super sulphates	kilogram	5
		Nitrites and Nitrates (Azotizes and Azotazes).		
		- Nitrites		
	28 34 10 00	- Nitrates:	kilogram	5
28.35		-- Of potassium		
	28 34 21 00	-- Other	kilogram	5
	28 34 29 00	Phosphines (hypo-phosphites), phosphanes (phosphites) phosphate and poly-phosphate, whether they had identified chemical properties	kilogram	5
		- Phosphines (hypo-phosphites) and phosphanes (phosphites)		
	28 35 10 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.36		- Phosphate:		
	28 35 22 00	-- Of mono-sodium or di-sodium.	kilogram	5
	28 35 23 00	-- Of tri-sodium	kilogram	5
	28 35 24 00	-- Of potassium	kilogram	5
	28 35 25 00	-- Calcium orthophosphate Hydrogen	kilogram	5
		-- Other phosphate of calcium		
	28 35 26 00	-- Other	kilogram	5
	28 35 29 00	- Poly- phosphate:	kilogram	5
		-- Other		
		-- Sodium tri-phosphate (tri-sodium poly-phosphate)		
	28 35 31 00	-- Other	kilogram	5
	28 35 39 00	Carbonates, super carbonates, commercial ammonia (ammonium) carbonates containing ammonia carburets.	kilogram	5
		- Commercial ammonium carbonates and other ammonium carbonates		
	28 36 10 00	- Di-sodium carbonates	kilogram	5
		- Hydrogenised sodium carbonates (sodium bicarbonates)		
		- Potassium carbonates		
	28 36 20 00	- Calcium carbonates	kilogram	5
	28 36 30 00	- Barium carbonates	kilogram	5
		- Lead carbonates		
	28 36 40 00	- Other:	kilogram	5
	28 36 50 00	-- Lithium carbonates	kilogram	5
	28 36 60 00	-- Strontium carbonates	kilogram	5
	28 36 70 00		kilogram	5
	28 36 91 00		kilogram	5
	28 36 92 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.37	28 36 99 00	-- Other Cyanides, cyanide oxides and complex (compound) cyanides	kilogram	5
28.38	28 37 11 00	- Cyanides and cyanide oxides: -- Of sodium	kilogram	5
	28 37 19 00	-- Other	kilogram	5
	28 37 20 00	- Complex (compound) cyanides	kilogram	5
		Fellemenates, cynates and thiocynates.		
28.39		--- Fellemenates		
	28 38 00 10	--- Cynates	kilogram	free
	28 38 00 20	--- Thiocynates	kilogram	
	28 38 00 30	Silicates, commercial alkaline metals silicates.	kilogram	free
28.40		- Of sodium:		
		-- Sodium meta-silicates		Free
		-- Other		
	28 39 11 00	- Of potassium	kilogram	
	28 39 19 00	- Other	kilogram	
	28 39 20 00	Borates and super borates.	kilogram	
	28 39 90 00	- Di-sodium tetra-borate (refined borax):	kilogram	
		-- Anhydrate		
		-- Other		Free
		- Other borates		
28.41	28 40 11 00	- Super borates	kilogram	Free
	28 40 19 00	Salts of metallic acids or metallic super acids	kilogram	
	28 40 20 00	- Aluminas	kilogram	
	28 40 30 00		kilogram	Free
	28 41 10 00		kilogram	Free

				<b>free</b>
				<b>free</b>
				<b>Free</b>
				<b>Free</b>
				<b>Free</b>

<b>Heading No.</b>	<b>Harmonized System Code</b>	<b>Description of Goods</b>	<b>Measurement Unit</b>	<b>Duty Rate %</b>
28.42	28 41 20 00	- Zinc or lead chromates	kilogram	<b>free</b>
	28 41 30 00	- Sodium di-chromate	kilogram	
	28 41 50 00	- Other chromates, di-chromates, super chromates	kilogram	
		- Manganates, manganites and permanganates:		<b>free</b>
		-- Potassium permanganates		<b>Free</b>
	28 41 61 00	-- Other	kilogram	
	28 41 69 00	- Molybdenites	kilogram	<b>Free</b>
	28 41 70 00	- Tungsten's (Wolframs)	kilogram	
	28 41 80 00	- Other	kilogram	
	28 41 90 00	Other salts of inorganic acids or peroxides of inorganic acids (including aluminum silicates, whether they had identified chemical properties) except for azides.	kilogram	
28.43		- Binary or compound (complex) silicates including aluminum silicates, whether they had identified chemical properties		<b>Free</b>
	28 42 10 00	- Other VI- Miscellaneous	kilogram	<b>Free</b>
	28 42 90 00	Colloidal precious metals, organic or inorganic compounds of precious metals, whether they had identified chemical properties, precious metals amalgams.	kilogram	<b>Free</b>
		- Colloidal precious metals		<b>free</b>
		- Silver compounds:		

		-- Silver nitrates		
		-- Other		
	28 43 10 00		kilogram	
	28 43 21 00		kilogram	
	28 43 29 00		kilogram	
				<b>free</b>
				<b>Free</b>

				<b>Free</b>
				<b>Free</b>
				<b>Free</b>

<b>Heading No.</b>	<b>Harmonized System Code</b>	<b>Description of Goods</b>	<b>Measurement Unit</b>	<b>Duty Rate %</b>
28.44	28 43 30 00	- Gold compounds	kilogram	<b>Free</b>
	28 43 90 00	- Other compounds, amalgams	kilogram	
		Radioactive chemical elements and radioactive analogues (isotopes) (including the chemical elements and analogues (isotopes) which can be fission or can be enriched and analogues "isotopes") and their compounds, mixtures and residuals containing these products.		
		- Natural uranium and its compounds, the mixtures and dispersions (including the metal pocelaneous "ceramite" mixtures), the pocelaneous products and mixtures which contain natural uranium or compounds of natural uranium: --- Prepared for medical purposes --- Other		
	28 44 10 10	- Uranium diluted by the uranium element (U <sub>235</sub> ) and its compounds, plutonium and its compounds, the mixtures and dispersions (including the metal pocelaneous "ceramite" mixtures), the pocelaneous products and mixtures which contain uranium diluted by the uranium element (U <sub>235</sub> ), or which contain plutonium or compounds of these products: --- Prepared for medical purposes --- Other	kilogram	<b>Free</b>
	28 44 10 90		kilogram	







Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	
28.45	28 44 30 10 28 44 30 90	<p>- Uranium diluted by the uranium element (<math>U_{235}</math>) and its compounds, thorium and its compounds, mixtures and dispersions (including metal pocalaneous "ceramite" mixtures), the pocalaneous products and mixtures containing uranium diluted by the uranium element (<math>U_{235}</math>), thorium or compounds of these products:</p> <p>--- Prepared for medical purposes</p> <p>--- Other</p> <p>- Radioactive elements, analogues (isotopes) and compounds, other than those covered in sub-headings 28 44 10, 28 44 20 or 28 44 30, mixtures and dispersions (including the metal pocalaneous "ceramite" mixtures), pocalaneous products and mixtures containing these elements, analogues or compounds, radioactive remains:</p> <p>--- Prepared for medical purposes</p> <p>--- Other</p> <p>- Consumable fuel elements (cartouches) (connected with radiation) for atomic reactors</p> <p>Analogues, other than those covered in heading 28.44, inorganic or organic compounds of those analogues, whether they had identified chemical properties.</p>	kilogram kilogram	
	28 44 40 10 28 44 40 90 28 44 50 00	<p>- Ballast water (deuterium oxide)</p>	kilogram kilogram kilogram	
	28 45 10 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.46	28 45 90 00	- Other Inorganic or organic compounds, of metals, scarce earths of Yttrium or scandium or mixtures of these metals.	kilogram	Free
	28 46 10 00	- Compounds of thorium	kilogram	
	28 46 90 00	- Other	kilogram	
28.47	28 47 00 00	Hydrogen peroxide (oxidized water), whether it was hardened (stiffened) by carbamide (urea)	kilogram	
		(Phosphides), whether they had identified chemical properties, except for iron phosphides		
28.48	28 48 00 00	Carbides, whether they had identified chemical properties.	kilogram	
28.49		- Of calcium		Free
		- Of silicon (Silicium)		
		- Other		Free
	28 49 10 00	Hydrides, nitrides, azides, silicides, and borides, whether they had identified chemical properties, other than the compounds which are also of carbides covered in heading 28.49.	kilogram	
	28 49 20 00		kilogram	
	28 49 90 00		kilogram	Free
28.50		--- Hydrates (hydrides).		
		--- Nitrides (nitrates)		
		--- Azides		
		--- Silicides		
		--- Borides		
	28 50 00 10		kilogram	
	28 50 00 20		kilogram	
	28 50 00 30		kilogram	
	28 50 00 40		kilogram	
	28 50 00 50		kilogram	Free



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
28.51		Other inorganic compounds (including the distilled water or the electro-conductible water, or similar purity water), liquefied air (including the liquefied air removal of noble gases), compressed air, amalgams, other than precious metals amalgams.		
		--- Distilled water, electro-conductible water and similar purity water		
	28 51 00 10	--- Liquefied air and compressed air	Kilogram	5
		--- Amalgams (other than precious metals amalgams covered in heading 28.43).		
	28 51 00 20	--- Cyanogen chloride	Kilogram	5
	28 51 00 30	--- Other	Kilogram	5
	28 51 00 40		kilogram	5
	28 51 00 90		kilogram	5

## Chapter 29 Organic Chemicals

### Notes:

1- Except where the context requires otherwise, these chapter headings apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities
- (b) The mixtures of two or more compounds which have the same atomic composition (isomers) of the same organic compound, (whether they covered stains (ganges, impurities)), except for mixtures of acyclic "non-ring" hydrocarbon isomers (other than stearic-isomers, whether or not saturated (chapter 27).
- (c) The products of headings 29.36 to 29.39, sugar ethers, acetyls, esters and their salts of heading 29.40 and products of heading 29.41, whether they have identified chemical properties or not.
- (d) The products of the above-mentioned paragraphs (a), (b) or (c), which are dissolved in water (hydraulic solutions).
- (e) The products of the above-mentioned paragraphs (a), (b) or (c), dissolved in other solvents, provided that such dissolution is an ordinary (usual) and necessary process for accommodating these products and that it was observed (followed) only for purposes related to security considerations or transport requirements and provided that the solvent does not make these products valid for some specific uses, other than for general purpose uses.
- (f) The products of the above-mentioned paragraphs (a), (b), (c), (d) or (e), with adding a necessary stabilizer (fastener) thereto (including an anti-caking factor) for their preservation or transportation.
- (g) The products of the above-mentioned paragraphs (a), (b), (c), (d), (e) or (f), with adding thereto an anti-dust material or a coloring material having a distinguishable smell in order to facilitate their identification or for safety purposes provided that such additions do not make the product appropriate for specific applications other than for general purpose uses.
- (h) The following products with diluted criteria (according to standard concentration capacity), for producing azo dyes, diazonium salts and binary bonds used for duplication with these salts and amines which are transferable to di-azotic compounds and their salts.

**2- This chapter does not cover:**

- (a) Goods of heading 15.04, or the crude glycerol of heading 15.20.**
- (b) Ethyl alcohol (heading 22.07 or heading 22.08).**
- (c) Methane and propane (heading 27.11).**
- (d) Carbon compounds of note 2 of chapter 28.**
- (e) Carbamide (urea) (heading 31.02 or 31.05).**
- (f) Coloring matter of vegetable or animal origin (heading 32.03), synthetic organic coloring matter and the synthetic organic products of illuminative articles or which are used as helping factors (adjuvants) for photo whitening (blanching) (heading 32.04), as well as dyes and other coloring materials accommodated (prepared) in forms or packages for retail sale (heading 32.12).**
- (g) Enzymes (heading 35.07).**
- (h) Metalloids, hexamethylenetetramine or similar substances put up in the form of tablets, sticks or similar forms for utilization as fuel, in addition to liquid fuel and liquefied gases of used for packing or refilling cigarette lighters and similar lighters, in containers which capacity not exceeding 300 cm<sup>3</sup> (heading 36.06).**
- (i) The products accommodated (prepared) as pack fillers for fire extinguishers or projectiles prepared for fire extinction covered in heading 38.13, ink removers accommodated (prepared) in packages for retail sale of heading 38.24.**
- (j) Optical elements, particularly those manufactured of ethylenediamine tartars.**

**3- Goods where two or more headings of this chapter are applied thereupon are covered in the heading that comes later in numerical (digital) ordering.**

**4- Each reference, in headings of 29.04 to 29.06, of 29.08 to 29.11 and of 29.13 to 29.20, to halogenated, sulphurated, nitrated or nitrosated derivatives also covers (i.e. the reference) the compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphurated or nitrosulphohalogenated derivatives.**

**Nitrato or nitroso groups should not be considered as nitrogenous functions according to the meaning present at heading 29.29. For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, the term "oxygenous functions" only means the functions which are limited to (the groups with distinguished organic properties that contain oxygen) indicated at headings 29.05 to 29.20.**

**5- (a) Esters of organic compounds having (possessing) the acidic function classified in sub-chapters of (1 to 7) with organic compounds classified in these sub-chapters are**

classified with the compound where an heading thereof is covered in these sub-chapters and which comes later in numerical (digital) ordering.

(b) Esters of ethyl alcohol with organic compounds having the acidic function covered in sub-chapters (1 to 7) are classified with compounds having the analogous (corresponding) acidic function.

(c) Subject to note 1- section VI and note 2- chapter 28, it is obvious that:

1- Inorganic salts of organic compounds such as: compounds having acidic, phenolic, anionic function or organic bases, covered in sub-chapters (1 to 10) or in heading 29.42, are classified in the heading appropriate to their analogous (corresponding) organic compound.

2- Salts formed by interaction between organic compounds covered in sub-chapters (1 to 10) or in heading 29.42 are classified in the heading appropriate to the base or to the acid (including compounds having phenolic or anionic function) constructed thereof and comes later in numerical (digital) ordering in the chapter.

(d) Metallic alcoholates are classified in the same heading for itemizing their analogous (corresponding) alcohol, except in the case of ethanol (heading 29.05).

(e) Carboxylic acids halides are classified in the same heading of acids analogous (corresponding) thereto

6- Compounds of headings 29.30 and 29.31 are organic compounds which fractions contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other metalloid (non-metallic) elements or metallic elements (such as sulphur, arsenic, mercury or lead) directly bonded to carbon atoms.

Heading 29.30 (organic sulphur compounds) and heading 29.31 (other organic – inorganic compounds) do not cover the sulphurated or halogenated derivatives (including compound derivatives), which are – without regard to hydrogen, oxygen and nitrogen – had been directly bonded for atoms of sulphur or halogens to carbon that availed (endowed) them sulphurated or halogenated derivatives properties (derived or compound).

7- Headings 29.32, 29.33 and 29.34 do not include tri-cyclic epoxides, ketone peroxides, cyclic (ring) polymers of aldehydes, thio-aldehydes or anhydrides of carboxylic acids having multiplied bases or cyclic (ring) esters for multi-hydroxyl-alcohols or multi-base acids phenols and multi-base acids amides.

These provisions will only be applied when the location of heterogeneous (non homogenous) atoms in the cycle (ring) results exclusively of cyclic (ring) function or of the above-mentioned functions.

8- For the purposes of sub-heading 29.37:

(a) The (hormones) elements cover factors that are secreted (discharged), or that stimulate hormones, frustrations (inhibitors) of hormones and juices (extractions) of hormones.

(b) The expression (principally used only as hormones) applies to derivatives of hormones, synthetic analogues (isotopes) principally used for their hormone



effect as well as derivatives and synthetic analogues (isotopes) principally used as expedients (mediators) for constructing (synthesizing) products of this heading.

**Sub-heading Note:**

- 1- Within any heading of this chapter, derivatives of any chemical compound (or any group of chemical compounds) are classified at the same sub-heading where this compound (or this group of compounds) is classified, provided that they were not, on the one hand, covered in any other more specific heading and that they do not, on the other hand, exist in sequence of sub-headings related to any remaining sub-heading which contains categorization under nomenclature of "other", i.e., for other articles .

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.01		I- Hydrocarbons and Their Halogenated, Sulphurated, Nitrated or Nitrosated Derivatives Acyclic (non-cyclic) (non-ring) hydrocarbons.		
		- Saturated:		
		--- Ethane		
		--- Butanes		
		--- Pentanes		
	29 01 10 00	--- Hexanes		
	29 01 10 20	--- Heptanes		
	29 01 10 30	--- Octanes	kilogram	
	29 01 10 40	--- Other	kilogram	
	29 01 10 50	- Unsaturated:	kilogram	<b>Free</b>
	29 01 10 60	-- Ethylene	kilogram	
	29 01 10 90	-- Propane (propylene)	kilogram	<b>Free</b>
		-- Butane (butylenes) and their isomers	kilogram	
	29 01 21 00	-- Buta-1,3-diene, and isoprene	kilogram	<b>Free</b>
	29 01 22 00	-- Other:		
	29 01 23 00	--- Propadyene	kilogram	<b>Free</b>
		--- Buta-1,2-diene	kilogram	
	29 01 24 00	--- Acetylene gas	kilogram	<b>Free</b>
		--- Vinyl acetylene		
	29 01 29 10	--- Methyl Vinyl acetylene	kilogram	<b>Free</b>
	29 01 29 20			

	29 01 29 30		kilogram	
	29 01 29 40		kilogram	5
	29 01 29 50		kilogram	Free
			kilogram	Free
				Free
				Free
				Free
				Free
				Free
				Free
				Free
				Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.02	29 01 29 60	--- Butyne	kilogram	Free
	29 01 29 90	--- Other	kilogram	
		Cyclic (ring) Hydrocarbons.		Free
		- Cyclane (cyclanes), cyclene (cyclenes) or cycloturbine (cycloturbines):		
		-- Cyclohexane		
		-- Other		
	29 02 11 00	- Benzene	kilogram	
	29 02 19 00	- Toluene	kilogram	
	29 02 20 00	- Xylenes:	kilogram	

29.03	29 02 30 00	-- Ortho-xylene	kilogram	
		-- Meta-xylene		
	29 02 41 00	-- Para-xylene	kilogram	
	29 02 42 00	-- Mixed xylene isomers	kilogram	
	29 02 43 00	- Styrene	kilogram	
	29 02 44 00	- Ethyl benzene	kilogram	
	29 02 50 00	- Comene	kilogram	
	29 02 60 00	- Other:	kilogram	
	29 02 70 00	--- Tertralene	kilogram	Free
		--- Naphthalene		
	29 02 90 10	--- Other	kilogram	Free
	29 02 90 20	Halogenated derivatives of hydro-carbons.	kilogram	
	29 02 90 90	- Saturated chloride acyclic (non-ring) hydrocarbon derivatives:	kilogram	Free
		-- Chloromethane (methyl chloride) or chloroethane (ethyl chloride)		Free
		-- Dichloromethane (methylene chloride)		
	29 03 11 00		kilogram	
	29 03 12 00		kilogram	
				Free
				Free
				Free
				Free
				Free
				free
				5
				5
				5

				<b>Free</b>
				<b>Free</b>

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	29 03 13 00	-- Chloroform (trichloromethane)	kilogram	<b>Free</b>
	29 03 14 00	-- Tetrachlorocarbon	kilogram	
	29 03 15 00	-- 1,2-Dichloroethane (diethylene chloride)	kilogram	
		-- Other:		<b>Free</b>
		--- 1,1,1-Trichloroethane (methyl chloroform)		
	29 03 19 10	--- Other	kilogram	<b>Free</b>
		- Unsaturated chloride acyclic (non-ring) hydrocarbon derivatives:		
	29 03 19 90	-- Vinyl chloride (chloroethylene)	kilogram	
		-- Trichloroethylene		
		-- Tetrachloroethylene (perchlore ethylene)		
		-- Other		
	29 03 21 00	- Fluoride, bromide or iodide acyclic (non-ring) hydrocarbon derivatives:	kilogram	<b>Free</b>
	29 03 22 00		kilogram	
	29 03 23 00	--- 1,3,3,3,1-pentafluoro-2- (trifluoromethyl - prop-1-ene	kilogram	
		--- Bromomethane (methyl bromide)	kilogram	
		--- Other		
		- Halogenated derivatives of acyclic hydrocarbons, containing two or more of various halogens:	kilogram	5
	29 03 30 10	-- Trichlorofluoromethane	kilogram	
		-- Dichlorofluoromethane	kilogram	
	29 03 30 20	-- Trichlorotrifluoroethanes		
		-- Dichlorotetrafluoroethane and	kilogram	
	29 03 30 90	chloropentafluoroethane		<b>Free</b>
				<b>Free</b>



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		-- Other derivatives super halogenated only with fluorine and chlorine:		
		--- Chlorotrifluoromethane		
	29 03 45 10	--- Pentachlorofluoroethane		
	29 03 45 20	--- Trichlorodifluoroethane	kilogram	<b>Free</b>
	29 03 45 30	--- Heptachlorofluoropropane	kilogram	
	29 03 45 40	--- Hexachlorodifluoropropane	kilogram	
	29 03 45 50	--- Pentachlorotrifluoropropane	kilogram	<b>Free</b>
	29 03 45 60	--- Tetrachlorotetrafluoropropane	kilogram	
	29 03 45 70	--- Trichloropentafluoropropane	kilogram	<b>Free</b>
	29 03 45 80	--- Dichlorohexafluoropropane and chloroheptafluoropropane	kilogram	
	29 03 45 90	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoromethanes	kilogram	<b>Free</b>
	29 03 46 00	-- Other super halogenated derivatives	kilogram	<b>Free</b>
		-- Other:		
	29 03 47 00	-- Derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	kilogram	<b>Free</b>
		-- Derivatives of methane, ethane or propane halogenated only with fluorine and bromine		
	29 03 49 10	--- Chlorodifluoromethane		<b>Free</b>
		--- Dichlorotrifluoroethane	kilogram	<b>Free</b>
		--- Chlorotertrafluoroethane		
	29 03 49 20	--- Dichlorofluoroethane	kilogram	<b>Free</b>
	29 03 49 30			
	29 03 49 40		kilogram	
	29 03 49 50		kilogram	
	29 03 49 60		kilogram	
				<b>Free</b>

				Free
				5
				5
				5
				5
				5
				5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.04	29 03 49 70	--- Chlorodifluoroethane	kilogram	5
	29 03 49 80	--- Dichloropentafluoropropane	kilogram	5
	29 03 49 90	--- Other	kilogram	5
		- Halogenated derivatives of cyclane, cyclene or cycloturbine hydrocarbons:		
		- 1,2,3,4,5,6- Hexachlorohexane		
	29 03 51 00	-- Other	kilogram	5
	29 03 59 00	- Halogenated derivatives of aromatic hydrocarbons:	kilogram	5
		-- Chlorobenzene, ortho- dichlorobenzene and para- dichlorobenzene		
	29 03 61 00	--- Hexachlorobenzene, D.D.T (1,1,1-trichlore-2,2-bis "para-chlorophenyl" ethane)	kilogram	5
		-- Other		
	29 03 62 00	Derivatives of sulphurated nitrated or nitrosated hydrocarbons, whether or not halogenated.	Kilogram	5
		- Only sulphurated derivatives, their salts and their ethylene esters		
	29 03 69 00	- Only nitrated or only nitrosated derivatives	kilogram	5
		- Other:		
		--- Trichloronitromethane (pinacolyl alcohol)		
		--- Other		
	29 04 10 00		kilogram	5
	29 04 20 00		kilogram	5
	29 04 90 10		kilogram	5
	29 04 90 90		kilogram	5



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.05		II-Alcohols and Their Halogenated, Sulphurated, Nitrated or Nitrosated Derivatives		
		Acyclic (non-ring) alcohols and their halogenated, sulphurated, nitrated or nitrosated derivatives		
		- Saturated mono-hydroxyl alcohols:		
		-- Methanol (methyl alcohol)		
		-- Propane -1- mono (propyl alcohol) and propane -2- mono (isopropyl alcohol)		
	29 05 11 00	-- Butane -1- mono (ordinary butyl alcohol)		
	29 05 12 00	-- Other butanols		
		-- Pentanol (amyl alcohol) and their isomers	liter	
		-- Octanol (octyl alcohol) and their isomers	liter	
	29 05 13 00	-- Dodecane -1- mono (laurel alcohol) and hexadecane -1- (acetyl alcohol) and octadecan -1- OL (acetyl alcohol)		5
				5
	29 05 14 00	-- Other:	liter	
	29 05 15 00	--- Diethyl hexanol		
		--- Other	liter	5
	29 05 16 00	- Unsaturated Monohydroxyl alcohols (monoalcohols):	liter	
		-- Acyclic (non-ring) turbine alcohols	liter	5
	29 05 17 00	-- Other	liter	5
				5
	29 05 19 10			5
	29 05 19 90		liter	
			liter	
	29 05 22 00			5
				5
	29 05 29 00		liter	
			liter	5
				5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.06		-- Diols (dihydroxyl alcohols):		
	29 05 31 00	-- Ethylene glycol (Ethane diol)	liter	5
	29 05 32 00	-- Propylene glycol (propane -1,2- diol)	liter	5
		-- Other		
	29 05 39 00	- Other Collective (polyhydric) alcohols:	liter	5
		-- 2- ethyl -2- (hydroxyl methyl) propane -1,3- diol (tri methylol propane)		
	29 05 41 00	-- Pentaerythrytol	liter	5
		-- Mannitol		
		-- D-glocyrol (sorbitol)		
	29 05 42 00	-- Glycerol	liter	5
	29 05 43 00	-- Other	liter	5
	29 05 44 00	- Derivatives of halogenated, sulphurated, nitrated or nitrosated acyclic alcohols	liter	5
	29 05 45 00	-- Ethchlorvynol (INN)	liter	5
	29 05 49 00	-- Other	liter	5
		Cyclic (ring) alcohols and their halogenated, sulphurated, nitrated or nitrosated derivatives.	liter	5
		Cyclane, cyclene or cycloturbine:		
	29 05 51 00	-- Menthol	liter	5
	29 05 59 00	-- Cyclo hexanol, methyl cyclo hexanols and di-methyl cyclo hexanols	liter	5
		-- Cytrols and einocitols		
		-- Terpeneols		
		-- Other		
	29 06 11 00		liter	5
	29 06 12 00		liter	5
	29 06 13 00		liter	5
	29 06 14 00		liter	5
	29 06 19 00		liter	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.07	29 06 21 00	- Aromatic (with benzene cycle): -- Benzene alcohol	liter	5
	29 06 29 00	-- Other	liter	5
		III-Phenols and Alcohol-Phenols and Their Halogenated, Sulphurated, Nitrated or Nitrosated Derivatives		
		Phenols and alcohol-phenols		
		- Monophenols:		
		-- Phenol (hydroxybenzene) and its salts		
		-- Creosols and their salts		
	29 07 11 00	-- Octyl phenol and nonyl phenol and their isomers, salts of these products		15
		-- Xylnols and their salts		
	29 07 12 00	-- Naphthols and their salts		15
	29 07 13 00	-- Other	Liter	15
		- Collective phenols (poly phenols), alcohol-phenols:		
	29 07 14 00	-- Resorcinol and its salts	liter	
	29 07 15 00	-- Hydroquinone (quinol) and its salts	liter	15
	29 07 19 00	-- 4,4 iso propeledine di-phenol (refined phenol A, di-phenolyl propane) and its salts		15
		-- Other	liter	
	29 07 21 00		liter	15
	29 07 22 00		liter	15
	29 07 23 00		liter	15
	29 07 29 00		liter	15
			liter	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.08		Derivatives of halogenated, sulphurated, nitrated or nitrosated phenols or alcohol-phenols		
	29 08 10 00	- Only halogenated derivatives and their salts	Liter	15
	29 08 20 00	- Only sulphurated derivatives and their salts and esters	Liter	15
	29 08 90 00	- Other	liter	15
29.09		IV- Alcohol Ethers and Peroxides, Ether Peroxides, Ketone Peroxides, Tri-cyclic Epoxides, Acetylates and Semi-acetylates and Their Halogenated, Sulphurated, Nitrated or Nitrosated Derivatives		
		Ethers, ether-alcohols, phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not with or without identified chemical properties), and their halogenated, sulphurated, nitrated or nitrosated derivatives:		
		-- Di ethyl ether		
		-- Other:		
		--- Butyl ethyl tri methyl		
		--- Other		
		- Cyclane, cyclene or cycloturbine ethers and their halogenated, sulphurated, nitrated or nitrosated derivatives		15
	29 09 11 00			15
	29 09 19 10			15
	29 09 19 90			15
	29 09 20 00		liter	15
			liter	
			liter	
			liter	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.10	29 09 30 00	- Aromatic ethers and their halogenated, sulphurated, nitrated or nitrosated derivatives - Alcoholic ethers and their halogenated, sulphurated, nitrated or nitrosated derivatives -- 2,2 Di-oxy-ethanol (diethylene glycol, Diegol) -- Mono methyl ethers of ethylene glycol or diethylene glycol	liter	15
	29 09 41 00	-- Mono butyl ethers of ethylene glycol or diethylene glycol	Liter	15
	29 09 42 00	-- Other mono alkyl ethers of ethylene glycol or diethylene glycol -- Other	liter	15
	29 09 43 00	- Ethers-phenols and ethers-alcohols-phenols and their halogenated, sulphurated, nitrated or nitrosated derivatives	kilogram	15
	29 09 44 00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphurated, nitrated or nitrosated derivatives	kilogram	15
	29 09 49 00		kilogram	15
	29 09 50 00	Epoxies, epoxy-alcohols, epoxy-phenols, epoxy ethers, with three cycles, and their halogenated, sulphurated, nitrated or nitrosated derivatives. - Oxyran (ethylene oxide) - Methyl Oxyran (Propylene oxide)	kilogram	15
	29 09 60 00	- 1- Chloro – 2,3- epoxy propane (epicure hydrene) - Other	kilogram	15
				15
				15
	29 10 10 00		kilogram	15
	29 10 20 00		kilogram	15
	29 10 30 00		kilogram	15
	29 10 90 00		kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.11	29 11 00 00	- Acetylates and semi-acetylates, whether they have other oxygenous function, and their halogenated, sulphurated, nitrated or nitrosated derivatives	kilogram	15
29.12		V- Compounds with Aldehydic Function Aldehydes, whether they have other oxygenous function, cyclic aldehydes polymers, para formaldehyde.		
		- Acyclic aldehydes without other oxygenous function:		
		-- Methanal (formaldehyde)		
		-- Ethanal (acetaldehyde)		
		-- Butanal (buteraldehyde, ordinary isomer)		
	29 12 11 00	-- Other	kilogram	15
	29 12 12 00	- Cyclic (ring) aldehydes without other oxygenous function:	kilogram	15
	29 12 13 00	-- Benzaldehyde	kilogram	15
		-- Other		
	29 12 19 00	- Aldehydes-alcohols	kilogram	15
		- Aldehydes-ethers, aldehydes-phenols, aldehydes without other oxygenous function:		
	29 12 21 00	-- Vanillin (4- hydroxy -3- methoxy Benzaldehyde)	kilogram	15
	29 12 29 00	-- Ethyl vanillin (3- ethoxy -4- hydroxy- Benzaldehyde)	kilogram	15
	29 12 30 00		kilogram	15
	29 12 41 00		kilogram	15
	29 12 42 00		kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.13	29 12 49 00	-- Other	kilogram	15
	29 12 50 00	- Cyclic (ring) polymers of aldehydes	kilogram	15
		- Para formaldehyde		
	29 12 60 00	Halogenated, sulphurated, nitrated or nitrosated derivatives of the products covered in heading 29.12	kilogram	15
29.14	29 13 00 00		kilogram	15
		VI- Compounds with Ketonic (Acetonic) Function and Compounds with Kenonic Function		
		Ketones and kenones, whether they have other oxygenous function, and their halogenated, sulphurated, nitrated or nitrosated derivatives..		
		- Acyclic (non-ring) kenones, without oxygenous function:		
		-- Acetone		
		-- Butanone (methyl ethyl ketone)		
		-- 4- methyl pentane -2- mono (methyl isobutyl ketone)		
		-- Other		
		- Ketones, Cyclane, cyclene or cycloturbine, without other oxygenous function:	kilogram	15
		-- Camphor	kilogram	15
		-- Cyclo hexanon and methyl cyclo hexanons	kilogram	15
		--lonones and methylionones		
	29 14 11 00			
	29 14 12 00		kilogram	15
	29 14 13 00			
	29 14 19 00			
			kilogram	5
			kilogram	5
	29 14 21 00			
	29 14 22 00		kilogram	5
	29 14 23 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.15	29 14 29 00	-- Other - Aromatic ketones, without other oxygenous function:	kilogram	5
	29 14 31 00	-- Vinyl acetone (vinyl propane -2- mono) -- Other	kilogram	15
	29 14 39 00	- Ketones-alcohols, ketones-aldehydes	kilogram	15
	29 14 40 00	- Ketones-phenols, and ketones with other oxygenous function	kilogram	15
	29 14 50 00	- Ketones: -- Enthrakenon -- Other	kilogram	15
	29 14 61 00	- Halogenated, sulphurated, nitrated or nitrosated derivatives		15
	29 14 69 00		kilogram	15
	29 14 70 00		kilogram	15
		VII- Carboxylic Acids, Their Anhydrates, Halides, Peroxides, Their Acids Peroxides and Their Halogenated, Sulphurated, Nitrated or Nitrosated Derivatives	kilogram	
		Saturated mono acyclic (non ring) carboxylic acids, their anhydrates, halides, peroxides, their acids peroxides and their halogenated, sulphurated, nitrated or nitrosated derivatives. - Formic acid, its salts and esters:		



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	29 15 11 00	-- Formic acid	kilogram	
	29 15 12 00	-- Formic acid salts	kilogram	<b>Free</b>
	29 15 13 00	-- Formic acid esters	kilogram	
		- Acetic acid and its salts, acetic anhydride:		<b>Free</b>
		-- Acetic acid:		
		--- Transformed and unfit for utilization as vinegar for food		
	29 15 21 10	- Valid for utilization as vinegar for food	kilogram	<b>Free</b>
		-- Sodium acetate		
	29 15 21 20	-- Cobalt acetate	kilogram	
		-- Acetic acid anhydride		
	29 15 22 00	-- Other	kilogram	
	29 15 23 00	- Acetic acid esters:	kilogram	5
	29 15 24 00	-- Ethyl acetate	kilogram	
	29 15 29 00	-- Vinyl acetate	kilogram	5
		-- Ordinary butyl acetate		
	29 15 31 00	-- Isobutyl acetate	kilogram	5
	29 15 32 00	-- 2-ithoxy ethyl acetate	kilogram	5
	29 15 33 00	-- Other	kilogram	5
	29 15 34 00	- Mono, di or tri Chloro acetic acid, their salts and esters	kilogram	5
	29 15 35 00	- Propionic acid and its salts and esters	kilogram	5
	29 15 39 00	- Butanoic acids and pentanoic acids, their salts and esters	kilogram	5
	29 15 40 00	- Palmitic acid and stearic acid, their salts and esters	kilogram	5
		- Other		5
	29 15 50 00		kilogram	5
	29 15 60 00		kilogram	5
				5
	29 15 70 00		kilogram	
				5
	29 15 90 00		kilogram	
				5
				5
				5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.16		<p>Unsaturated mono acyclic (non ring) carboxylic acids, mono cyclic (ring) carboxylic acids, their anhydrides, halides, peroxides, their acids peroxides and their halogenated, sulphurated, nitrated or nitrosated derivatives.</p> <p>- Unsaturated mono acyclic (non ring) carboxylic acids, their anhydrides, halides, peroxides, their acids peroxides and their derivatives:</p> <p>- Acrylic acid and its salts</p> <p>-- Acrylic acid esters</p> <p>-- Methacrylic acid and its salts</p> <p>-- Methacrylic acid esters</p> <p>-- Oil, linoleic and linoleinic acids, their salts and esters</p> <p>-- Other</p> <p>- Mono carboxylic cyclane, cyclene or cycloturbine acids, their anhydrides, halides, peroxides, their acids peroxides and their derivatives</p> <p>- Mono carboxylic aromatic acids, their anhydrides, their halides, peroxides, their acids peroxides and their derivatives</p> <p>--- Benzoic acid and its salts and esters</p> <p>--- Benzol peroxide and benzol chloride</p> <p>--- Vinyl acetic acid and its salts</p>		
	29 16 11 00			5
	29 16 12 00			5
	29 16 13 00			5
	29 16 14 00		kilogram	5
	29 16 15 00		kilogram	5
			kilogram	
	29 16 19 00		kilogram	5
	29 16 20 00		kilogram	5
			kilogram	
			kilogram	
	29 16 31 00			5
	29 16 32 00			5
			Kilogram	
	29 16 34 00			5
			Kilogram	
			kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.17	29 16 35 00	-- Vinyl acetic acid esters	kilogram	5
	29 16 39 00	-- Other	kilogram	5
		Poly carboxylic acids, their anhydrates, their halides, peroxides, their acids peroxides and their halogenated, sulphurated, nitrated or nitrosated derivatives.		
		- Poly acyclic (non-ring) carboxylic acids, their anhydrates, halides, peroxides, their acids peroxides and their derivatives:		
		-- Oxalic acid and its salts and esters		
		-- Adipic acid & its salts and esters		
		-- Azelaic acid and sebacic acid and their salts and esters		
	29 17 11 00	-- Anhydride malic	Kilogram	5
	29 17 12 00	-- Other	Kilogram	5
	29 17 13 00	- Poly carboxylic cyclane, cyclene or cycloturbine acids, their anhydrates, halides, peroxides, their acids peroxides and their derivatives	Kilogram	5
	29 17 14 00		kilogram	5
	29 17 19 00	- Poly carboxylic aromatic acids, their anhydrates, halides, peroxides, their acids peroxides and their derivatives:	kilogram	5
	29 17 20 00		kilogram	5
		-- Di-butyl orthophthalate		
		-- Di-octyl orthophthalate		
		-- Di-nonyl or di-decyl orthophthalate		
		-- Other esters of orthophthalate acid		
	29 17 31 00		kilogram	5
	29 17 32 00		kilogram	5
	29 17 33 00		kilogram	5
	29 17 34 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.18	29 17 35 00	-- Phthalic anhydride	kilogram	5
	29 17 36 00	-- Terphthalic acid and its salts	kilogram	5
	29 17 37 00	-- Di-methyl terphthalate	kilogram	5
	29 17 39 00	-- Other	kilogram	5
		Carboxylic acids, with an added oxygenous function, their anhydrates, their halides, peroxides, their acids peroxides and their halogenated, sulphurated, nitrated or nitrosated derivatives..		
		- Carboxylic acids, with alcoholic function but without another oxygenous function, their anhydrates, halides, peroxides, their acids peroxides and their derivatives:		
		-- Lactic acid & its salts and esters		
		-- Tartaric acid		
		-- Tartaric acid salts and esters		
		-- Citric acid		
	29 18 11 00	-- Citric acid salts and esters	kilogram	
	29 18 12 00	-- Gluconic acid & its salts & esters	kilogram	
	29 18 13 00	-- Other:	kilogram	
	29 18 14 00	--- 2,2 Di-vinyl -2- hydroxy acetic acid (Terelic acid)	kilogram	
	29 18 15 00	--- Other	kilogram	
		- Carboxylic acids, with phenolic function but without another oxygenous function, their anhydrates, halides, peroxides, their acids peroxides & their derivatives		
	29 18 19 10		kilogram	
	29 18 19 90		kilogram	



				5
				5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.19	29 18 21 00	-- Salicylic acid and its salts	kilogram	
	29 18 22 00	-- Ortho acetyl salicylic acid and its salts and esters	kilogram	
		-- Other salicylic acid esters and their salts		
	29 18 23 00	-- Other	kilogram	
	29 18 29 00	- Carboxylic acids, with aldehydes or Ketonic function but without another oxygenous function, their anhydrates, halides, peroxides, their acids	kilogram	
	29 18 30 00	peroxides & their derivatives	kilogram	
		- Other		
	29 18 90 00	VIII- Esters of Inorganic Acids of Non-metals, Their Salts and Their Halogenated, Sulphurated, Nitrated or Nitrosated Derivatives	kilogram	
		Esters of phosphoric and their salts including lacto phosphate, and their halogenated, sulphurated, nitrated or nitrosated derivatives		
		Esters of other inorganic acids of non-metals (except for esters of hydrogen halides), their salts, and their halogenated, sulphurated, nitrated or nitrosated derivatives		
29.20	29 19 00 00	- Esters of thio-phosphoric (phosphor thiotates), their salts & their halogenated, sulphurated, nitrated or nitrosated derivatives	kilogram	
	29 20 10 00		Kilogram	

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Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	29 20 90 10	- Other: --- Tri-methyl phosphite	kilogram	5
	29 20 90 20	--- Tri-ethyl phosphite	kilogram	5
	29 20 90 30	--- Di-methyl phosphite	kilogram	5
	29 20 90 40	--- Di-ethyl phosphite	kilogram	5
	29 20 90 90	--- Other	kilogram	5
		IX- Compounds with Nitrosated Function Compounds with amino function. - Mono acyclic (non-ring) amines, their derivatives and their salts:		

29.21		-- Methyl amine, di-or-tri-methyl amine and their salts		
	29 21 11 00	--Di-methyl amine and its salts	kilogram	5
		-- Other:		
	29 21 12 00	--- Di (2-chloroethyle) ethylamine	kilogram	5
		--- Chloromethene (INN) (di (2-chloroethyle) ethylamine)		
	29 21 19 10	--- Tri-chloromethene (INN) (tri (2-chloroethyle) amine)	kilogram	5
	29 21 19 20		kilogram	5
		--- N,N-di-alkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethyle amines and their proteinic salts	kilogram	5
	29 21 19 30	-- Other		
	29 21 19 40	- Poly acyclic (non-ring) amines, their derivatives and their salts:	kilogram	5
		-- Ethylene di-amine and its salts		
	29 21 19 90		kilogram	5
	29 21 21 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	29 21 22 00	-- Hex-methylene di-amine and its salts	Kilogram	5
		-- Other		
	29 21 29 00	- Mono cyclane, cyclene or cycloturbine amines, their derivatives and their salts	kilogram	5
	29 21 30 00	- Mono aromatic amines, their derivatives and their salts:	kilogram	5
		-- Aniline and its salts		
		-- Aniline derivatives & their salts.		
		-- Toluidines and their derivatives, salts of these products		
	29 21 41 00		kilogram	5
	29 21 42 00	-- Di vinyl amine and its derivatives, salts of these products	kilogram	5
	29 21 43 00		kilogram	5
		-- 1-naphthylamine (alpha-naphthyl- amine), 2-naphthylamine (beta-naphthyl-amine), their derivatives & their salts		
	29 21 44 00		kilogram	5
		-- Amphetamine (INN), benz-phetamine (INN), dexamphetamine (INN), ethyl-amphetamine (INN), Vince-amphetamine (INN), L-phetamine (INN), Lev-amphetamine (INN), m-phenorix (INN), fn-thermion (INN) & their salts		
	29 21 45 00		kilogram	5



	29 21 46 00	-- Other - Poly aromatic amines and their derivatives, salts of these products: -- Ortho-, meta- and para-vinylene di-amine, di-amino toluenates and their derivatives, salts of these products -- Other	kilogram	5
	29 21 49 00		kilogram	5
	29 21 51 00		kilogram	5
	29 21 59 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.22		Amino compounds with oxygenous function. - Amine alcohols, other than those containing more than one kind of oxygenous function, their ethers and esters, salts of these products -- Mono ethanol amine & its salts. -- Di ethanol amine and its salts -- Tri ethanol amine and its salts: --- Tri ethanol amine --- Other 29 22 13 10 -- Dexetropexephene (INN) and its salts 29 22 13 90 -- Other: 29 22 14 00 --- N,N-di-alkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethyle amines and their proteinic salts: --- N,N-di- methyl -2- amino-ethanol and its proteinic salts --- N,N-di- ethyl -2- amino-ethanol and its proteinic salts ---- Other 29 22 19 11 --- Ethyl di ethanol amine --- Methyl di ethanol amine 29 22 19 12 --- Other - Amino Naphthols and other amino phenols, other than those containing more than one kind	kilogram kilogram kilogram kilogram kilogram kilogram	5 5 5 5 5 5 5 5 5 5

	29 22 19 19	of oxygenous functions, their ethers and esters, salts of these products:  -- Amino-hydroxy naphthalene sulphonic acids and their salts	kilogram	5
	29 22 19 20		kilogram	5
	29 22 19 30		kilogram	
	29 22 19 90		kilogram	
	29 22 21 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.23	29 22 22 00	-- Anaesthedines, di- Anaesthedines, Phenethidines and their salts	Kilogram	5
		--Other		
	29 22 29 00	- Amino-aldehydes, amino-ketones, amino-kenones, other than those containing more than one kind of oxygenous functions and their esters, salts of these products:  --Ampheeramone (INN), methadone (INN), Nor methadone (INN), salts of these products  -- Other	kilogram	5
	29 22 31 00	- Amino acids, other than those containing more than one kind of oxygenous functions and their esters, salts of these products:  -- Lysine and its esters, salts of these products	kilogram	5
	29 22 39 00	-- Glutamic acid and its esters -- Anthranilic acid and its salts -- Teledyne (INN) and its salts -- Other	kilogram	5
	29 22 41 00	- Phenols – amino alcoholic, amino acidic phenols and other compounds with oxygenous function	kilogram	5
	29 22 42 00	Tetra ammonium salts and hydroxides, other lecithins and phospho-amino fats, whether or not with identified chemical properties.	kilogram	5
	29 22 43 00		kilogram	5
	29 22 44 00	- Kaolin and its salts	kilogram	5
	29 22 49 00		kilogram	5
	29 22 50 00		kilogram	5

	29 23 10 00		Kilogram	5
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Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.24	29 23 20 00	- Other lecithins and phospho-amino fats	Kilogram	5
		- Other		
	29 23 90 00	Compounds with carboxyl-amide function, carbonic acid compounds with amide function.	kilogram	5
		- Acyclic (non-ring) amides (including acyclic carbamides) and their derivatives, salts of these products:		
		-- Mebrobames (INN)		
		-- Other		
	29 24 11 00	- Cyclic (ring) amides (including cyclic carbamides), their derivatives and their salts:	kilogram	5
29.25	29 24 19 00	-- Urines and their derivatives, salts of these products	kilogram	5
		-- Acetamido benzoic (n'acethelantheranylic acid) and its salts		
		-- Ethane's (INN)		
	29 24 21 00	-- Other	kilogram	5
	29 24 23 00	Compounds with carboxamide function (including saccharine and its salts) and compounds with amino function.	kilogram	5
		- Imides and their derivatives, salts of these products:		
	29 24 24 00	-- Saccharine and its salts	kilogram	5
	29 24 29 00	-- Glut-tithaimide (INN)	kilogram	5
		-- Other		
				5

	29 25 11 00		kilogram	5
	29 25 12 00		kilogram	5
	29 25 19 00		kilogram	
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.26	29 25 20 00	- Imines and their derivatives, salts of these products Compounds with nitric function.	Kilogram	5
	29 26 10 00	- Acrylonitril	kilogram	5
	29 26 20 00	- 1- Cyano-guanidine (di-cyan-di amide)	kilogram	5
	29 26 30 00	- Phynebroborax (INN) and its salts, methadone (INN), interemidit (4- cyano -2 di methyl amino - 4,4- di vinyl butane) - Other Compounds of diazo, azo or azoxy.	kilogram	5
29.27	29 26 90 00	Organic derivatives of hydrazine or of hydroxylamine	kilogram	5
	29 27 00 00	Compounds with other nitrogenous function. - Isocyanites	kilogram	5
29.28	29 28 00 00	- Other: --- N,N di alkyl (methyl, ethyl, n, propyl or isopropyl) phosphor amide di-halides	kilogram	5
29.29		--- Di alkyl (methyl, ethyl, n, propyl or isopropyl) phosphor amides		
	29 29 10 00	--- Other	kilogram	5
	29 29 90 10	X- Organic – Inorganic Compounds, Non-homogenous Cyclic Compounds, Nucleic Acids and Their Salts, Sulfonamides	kilogram	5
	29 29 90 20	Organic sulphur compounds.	kilogram	5
	29 29 90 90		kilogram	5

29.30				
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Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	29 30 10 00	- Di thio carbonates (oxanates)	kilogram	5
	29 30 20 00	- Thio carbamides and di thio carbamides	kilogram	5
		- Mono-, di- or tetra- thiourum sulphates		
	29 30 30 00	- Methionine	kilogram	5
		- Other:		
	29 30 40 00	--- {S-2- (di alkyl (methyl, ethyl, n <sup>o</sup> propyl or isopropyl) (amino) ethyl} hydrogen alkyl (methyl, ethyl, n <sup>o</sup> propyl or isopropyl)	kilogram	5
	29 30 90 10	Phosphoric thiotates and their esters O- alkyl (C10), including cyclo-alkyl, their alkylic or proteinic salts	kilogram	5
		--- 2-Chloro-ethyl Chloro-methyl sulphide		
		--- Di (2- Chloro-ethyl) sulphide		
		--- Di (2- Chloro-ethyl thio) methane.		
		--- 1,2 - di (2- Chloro-ethyl thio) ethane		
	29 30 90 20	--- 1,3 di (2- Chloro-ethyl thio) –n– propane	Kilogram	5
		--- 1,4 di (2- Chloro-ethyl thio) –n– butane		
	29 30 90 30	--- 1,5 di (2- Chloro-ethyl thio) –n– pentane		5
	29 30 90 40	--- Other:	kilogram	5
	29 30 90 50	---- Di (2- Chloro-ethyl thio methyl) ether	kilogram	5
	29 30 90 60	---- Di (2- Chloro-ethyl thio ethyl) ether	kilogram	5
			kilogram	
	29 30 90 70			5
			kilogram	
	29 30 90 80			5
			kilogram	
	29 30 90 91			5
			kilogram	
	29 30 90 92			5
			kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate
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				%
29.31	29 30 90 93	---- O,O- di ethyl S- {di ethyl amino ethyl} thio-phosphoric and its alkylic or proteinic salts	Kilogram	5
	29 30 90 94	---- N,N – di alkyl (methyl, ethyl, n- propyl or isopropyl) amino ethane -2- thiolates and its proteinic salts	Kilogram	5
	29 30 90 95	---- Thio di glycol (INN) (di (2- hydroxy ethyl) sulphide)	Kilogram	5
	29 30 90 96	---- O – ethyl S – vinyl ethyl phosphono thiole thiotates (phonoph).	Kilogram	5
	29 30 90 97	---- Containing a phosphorous atom bound by one group of methyl, ethyl, n- propyl or isopropyl but without other carbon atoms	Kilogram	5
	29 30 90 99	---- Other Other organic-inorganic compounds	Kilogram	5
	29 31 00 10	--- O- alkyl (C10, including cyclo-alkyl) alkyl (methyl, ethyl, n- propyl or isopropyl) phosphono fluorides	kilogram	5
	29 31 00 20	--- O- alkyl (C10, including cyclo-alkyl) N,N- di alkyl (methyl, ethyl, n- propyl or isopropyl) phosphono amido-cyanides	kilogram	5
	29 31 00 30	--- 2- Chlorophenyl di Chloro arsine.	kilogram	5
	29 31 00 40	--- Di (2- Chlorophenyl) Chloro arsine	kilogram	5
	29 31 00 50	--- Tri (2- Chlorophenyl) arsine	kilogram	5
	29 31 00 60	--- Alkyl (methyl, ethyl, n- propyl or isopropyl) INN phosphono fluorides.	kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.32	29 31 00 70	--- {O-2 (di alkyl (methyl, ethyl, n- propyl or isopropyl) amino) ethyl} hydrogen alkyl (methyl, ethyl, n- propyl or isopropyl) phosphonates and their esters O- alkyl (including cyclo-alkyl) and their alkyls or proteinic salts --- O- isopropyl methyl phosphono chlorides and O- pinacolyl methyl phosphono chlorides --- Other:	Kilogram	5
	29 31 00 80	---- Containing a phosphorous atom bound by one group of methyl, ethyl, n- propyl or isopropyl but without other carbon atoms ---- Other	Kilogram	5
	29 31 00 91	Cyclic (ring) non homogenous compounds with only non-homogenous oxygenous atom (or atoms). - Compounds with structure containing a non melted furan cycle (whether it was hydrogenated): -- Tetra hydro furan -- 2- Furaldehyde (furfur-aldehyde)..	Kilogram	5
	29 31 00 99	-- Furfurel alcohol and tetra hydro furfurel alcohol -- Other - Lactones: -- Comarene, methyl comarene and ethyl comarenes -- Other lactones	kilogram	5
	29 32 11 00		kilogram	5
	29 32 12 00		kilogram	5
	29 32 13 00		kilogram	5
	29 32 19 00		kilogram	5
	29 32 21 00		kilogram	5
	29 32 29 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.33	29 32 91 00	- Other: -- Isosaffrol		5
	29 32 92 00	-- 1- (1,3- benzo-di-oxol -5- YL) propane – 2 – one	kilogram	5
	29 32 93 00	-- Pepperonale	kilogram	
	29 32 94 00	-- Saffrol	kilogram	5
	29 32 95 00	-- Tetrahydroknapienyolates (all isomers).	kilogram	5
		-- Other	kilogram	5
	29 32 99 00	Cyclic (ring) non homogenous (Heterocyclic) compounds with only nitrogenous hetero-atom (or atoms).	kilogram	5
		- Compounds with structure containing a non melted borazon cycle (whether it was hydrogenated):		
		-- Phenazone (antipyrine) and its derivatives		
		-- Other		
	29 33 11 00	- Compounds with structure containing a non melted amide-azoles cycle (whether it was hydrogenated):		
		-- Hidantoine and its derivatives	Kilogram	5
	29 33 19 00	-- Other		
		- Compounds with structure containing a non melted pyridine cycle (whether it was hydrogenated):	kilogram	5
	29 33 21 00	-- Pyridine and its salts		5
	29 33 29 00	-- B-pyridine and its salts	kilogram	5
			kilogram	
	29 33 31 00			5
	29 33 32 00		kilogram	5
			kilogram	



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	29 33 33 00	-- Alphentanyl (INN), anelerydine (INN), pyzitramide (INN), promazepam (INN), Diphenoxine (INN), diphenoxilates (INN), dipibanone (INN), phentanyl (INN), ketopemedone (INN), methyl phenedes (INN), pentazocine (INN), bethadene (INN), bethedene (INN), intermediate a, phynexkeldine (INN), (PCP), phenopyridine (INN), pepradol (INN), pyzitramide (INN), propiram (INN), tremeperidyne (INN), salts of these products  -- Other: --- 3- benzoates quinocledinyl --- Quinocledinyl – 3 or IL --- Other - Compounds with structure containing a non melted kenolyne or iso- kenolyne cycle (whether it was hydrogenated):	Kilogram	5
	29 33 39 10	-- Leforfanol (INN) and its salts	kilogram	5
	29 33 39 20	-- Other	kilogram	5
	29 33 39 90	- Compounds with structure containing a perimidine cycle (whether it was hydrogenated): -- Malonyle urea (parpitioric acid) and its salts	kilogram	5
	29 33 41 00		kilogram	5
	29 33 49 00		kilogram	5
	29 33 52 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	29 33 53 00	-- Aloebarbital (INN), Ammobarbital (INN), barbital (INN), biotalbital (INN), biotobarbital (INN), cyclo barbital (INN), methyl pheno barbital (INN), pintobarbital (INN), phenobarbital (INN), skipiota barbital, Seikobarbital (INN), and vinyl betal (INN), salts of these products	kilogram	5
		-- Other derivatives of malonyl urea (parpitiuric acid) and its salts		
		-- Lubrazolam (INN), Maclokoalon (INN), methakoalon (INN) and zaipyrol (INN), and their salts		
	29 33 54 00	-- Other	Kilogram	5
	29 33 55 00	- Compounds with structure containing a non melted triazine cycle (whether it was hydrogenated):	Kilogram	5
		-- Melamine		
		-- Other		
	29 33 59 00	- Laktamates:	Kilogram	5
		-- 6- Hexane lactame (epsilon – caprolactame)		
		-- Klopazam (INN) and methyl Brillion (INN)		
		-- Other lactamates		
	29 33 61 00	- Other:		
	29 33 69 00		kilogram	5
			kilogram	5
	29 33 71 00			
			kilogram	5
	29 33 72 00			
			kilogram	5
	29 33 79 00			
			kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.34	29 33 91 00	-- Alprazolame (INN), Camizpame (INN), chlodiaziboxide (INN), chlonizpame (INN), chlorizibyte (INN), dilorizpame (INN), diazepame (INN), estazolame (INN), ethyl lovlazibyte (INN), fluodiazpame (INN), fluontrazepame (INN), fluorezpame (INN), halizpame (INN), lorazepame (INN), lormetazepame (INN), mazendole (INN), medazepame (INN), medazolame (INN), nimetazepame (INN), nitrazepame (INN), nordazepame (INN), oxazepame (INN), benazepame (INN), brazepame (INN), payrophalryrone (INN), temazepame (INN), tetrazepame (INN) and triazolame (INN), salts of these products  -- Other  Nucleic acids and their salts even they were with identified chemical properties, other cyclic (ring) non-homogenized compounds.	kilogram	5
	29 33 99 00	- Compounds with structure containing a non melted thiazole cycle (whether it was hydrogenated)	kilogram	5
	29 34 10 00	- Compounds with structure containing benzothiazole cycle (whether it was hydrogenated) which is not melted to a greater extent  - Compounds with structure containing phenothiazene cycle (whether it was hydrogenated) not melted to a greater extent  - Other:	kilogram	5
	29 34 20 00		kilogram	5
	29 34 30 00		kilogram	5

	29 34 91 00	-- Aminorex (INN), proletholam (INN), clotiazam (INN), clonazepam (INN), Dextromoramide (INN), Haloxazolam (INN), Ketazolam (INN), misocarp (INN), oxazolam (INN), pimolyne (INN), fenedmetrazine (INN), fenemetrazine (INN), and sofentany (INN), salts of these products  -- Other  Sulfonamides	Kilogram	5
29.35	29 34 99 00	XI- Pro-vitamins, Vitamins & Hormones	kilogram	5
	29 35 00 00	Pro-vitamins and vitamins, natural or synthetically produced (including natural concentrates), and their derivatives which are principally used as vitamins, whether mixed among themselves or not, whether or not dissolved in any solvent.	kilogram	5
29.36		- Non-mixed pro-vitamins  - Vitamins and their derivatives, non mixed: -- Vitamins (A) & their derivatives. -- Vitamin (B1) and its derivatives -- Vitamin (B2) and its derivatives -- Acid D- or DL- pantoic (vitamin B3 or vitamin B5) and their derivatives -- Vitamin (B6) and its derivatives		
	29 36 10 00		kilogram	5
	29 36 21 00		kilogram	5
	29 36 22 00		kilogram	5
	29 36 23 00		kilogram	5
	29 36 24 00			
	29 36 25 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.37	29 36 26 00	-- Vitamin (B12) & its derivatives	kilogram	5
	29 36 27 00	-- Vitamin (C) and its derivatives	kilogram	5
	29 36 28 00	-- Vitamin (E) and its derivatives	kilogram	5
	29 36 29 00	-- Other vitamins and their derivatives	kilogram	5
		-- Other, including their natural concentrates		
	29 36 90 00	Hormones, prostaglandins, thromboxinates and liocotrinates, natural or synthetically produced, their derivatives and structural analogues, including cyclically modified poly peptides, principally used as hormones.	kilogram	5
		- Poly peptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
		-- Somatetroyene, its derivatives and structural analogues		
		-- Insulin and its salts		
		-- Other		
		- Steroid hormones, their derivatives and structural analogues		
	29 37 11 00	-- Cortisone, hydrocortisone and prednisone (di-hydro, and hydro-cortisone)		5
	29 37 12 00	-- Derivatives of halogenated peel steroid hormones		5
	29 37 19 00	-- Estrogens and progesterone's	Kilogram	5
		-- Other		
	29 37 21 00		kilogram kilogram	5
	29 37 22 00		kilogram	5
	29 37 23 00			5
	29 37 29 00		kilogram	5
			kilogram	
			kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.38		- Catecholamine hormones, their derivatives & structural analogues:		
		-- Epinephrine		
	29 37 31 00	-- Other	kilogram	5
	29 37 39 00	- Derivatives of amino acids	kilogram	5
	29 37 40 00	- Prostaglandins & thromboxinates, their derivatives & structural analogues	kilogram	5
	29 37 50 00	- Other	kilogram	5
	29 37 90 00	XII- Glycosides and Vegetable Semi-alkalizes, Natural or Synthetically Produced, Their Salts, Ethers, Esters and Other Derivatives  Glycosides, natural or synthetically produced, their salts, ethers, esters and other derivatives. - Rotocede (routine) and its derivatives. - Other  Vegetable semi-alkalizes, natural or synthetically produced, their salts, ethers, esters and other derivatives.  - Semi-alkalizes of opium and their derivatives, salts of these products	kilogram	5
29.39	29 38 10 00		Kilogram	5
	29 38 90 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	29 39 11 00	-- Concentrates of poppy straw, paprynorphine (INN), codeine, dihydrocodeine (INN), ethyl morphine, etorphine (INN), heroine, hydroquidene (INN), hydro-morphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodene (INN), thebaine (INN), thipine, salts of these products	Kilogram	5
		-- Other		
	29 39 19 00	- Semi-alkalis alkynes and their derivatives, salts of these products:		
		-- Kinin and its salts	Kilogram	5
		-- Other		
	29 39 21 00	- Ephedrine and its salts	kilogram	5
	29 39 29 00	-- Ephedrine and its salts	kilogram	5
	29 39 30 00	-- Semi ephedrine "pseudo ephedrine" (INN) and their salts	kilogram	5
		-- Kathiene (INN) and its salts		
	29 39 41 00	-- Other	kilogram	5
	29 39 42 00	- Thiophyllene, aminophyllene (Thiophyllene – ethylene di amine) and their derivatives, salts of these products:	kilogram	5
	29 39 43 00	- Ventilene (INN) and its salts	kilogram	5
	29 39 49 00	-- Other	kilogram	5
		-Ergotamine (rye) semi alkalis and their derivatives and salts:		
		-- Ergometrine (INN) and its salts		
	29 39 51 00	-- Ergotamine (INN) and its salts	kilogram	5
	29 39 59 00	-- Lysergic acid and its salts	kilogram	5
	29 39 61 00		kilogram	5
	29 39 62 00		kilogram	5
	29 39 63 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
29.40	29 39 69 00	-- Other - Other: Cocaine, ecgonine, lifometameftamine, metameftamine (INN), resemyle metameftamine, other salts, esters & derivatives of these products: --- Cocaine --- Other	kilogram	5
	29 39 91 10	-- Other	kilogram	15
	29 39 91 90		kilogram	15
	29 39 99 00	XIII- Other Organic Compounds	kilogram	15
29.41	29 40 00 00	Chemically pure sugar, except for sucrose, lactose, maltose, glucose and fructose, sugar ethers, acetyls and esters and their salts, other than the products of headings 29.37, 29.38 or 29.39 Antibiotics: - Penicillin and its derivatives with penicillin acid structure, salts of these products - Streptomycin and its derivatives, salts of these products - Tetracycline and its derivatives, salts of these products - Chloramphenicol & its derivatives, salts of these products	kilogram	5
	29 41 10 00	- Erythromycin & its derivatives, salts of these products - Other - Other organic compounds	Kilogram	Free
	29 41 20 00		kilogram	
	29 41 30 00		kilogram	
29.42	29 41 40 00		kilogram	Free
	29 41 50 00		kilogram	
	29 41 90 00		kilogram	
	29 42 00 00		kilogram	Free
				Free



				Free
				Free
				free

## Chapter 30

### Pharmaceutical Products

#### Notes:

#### 1- This chapter does not cover:

- (a) Foods and beverages (such as foods of diet (regimen), foods of diabetics (diabetes patients), invigorating fortified foods or (supplementary) additions, or tonic beverages and mineral waters other than intravenously administered nutritional preparations (nutrients) (section four).
- (b) Gypsum (plaster) which is specifically calcified or finely ground for use in dentistry (heading 25.20).
- (c) Aromatic distilled waters or aquatic solutions of essential volatile oils, which can be used as medicaments (heading 33.01).
- (d) Preparations of headings of 33.03 to 33.07, whether they have therapeutic or protective properties.
- (e) Soap and other products of heading 34.01, containing added medicaments.
- (f) Preparations based on gypsum for use in dentistry (heading 34.07).
- (g) Blood albumin not prepared for therapeutic or protective use (heading 35.02).

- 2- For the purposes of heading 30.02, the term "modified immunological products" is only applied to the mono-cellular anti-biotic (MABs), components of anti-biotic, broad-spectrum anti-biotic and constituents of broad-spectrum anti-biotic.
- 3- For the purposes of headings 30.03 and 30.04, as well as note 4-d of this chapter, the following products are to be treated:
  - (a) Non-mixed products, such as:
    - 1- Aquatic solutions of non-mixed products.
    - 2- All goods of chapters 28 or 29.
    - 3- Simple vegetable extracts of heading 13.02 standardized or dissolved in any solvent.
  - (b) Mixed products, such as:
    - 1- Colloidal solutions and suspensions (except for colloidal sulphur.
    - 2- Vegetable extracts obtained by treating mixtures of vegetable materials.
    - 3- Concentrated salts and waters obtained of evaporating natural mineral waters.
- 4- The contents of heading 30.06 apply only to the following products which should be classified in this heading and should not be classified in any other heading of customs tariff Table:
  - (a) Sterilized surgical sutures (catguts), similar sterilized products for wounds suturing and sterilized surgical adhesives of organic tissues used for wounds closure.
  - (b) Sterilized marline cords and laminaria chips.
  - (c) Sterilized absorptive hemostats (hemorrhage stoppers) used in surgery or in dentistry.
  - (d) Opacifying preparations used for examination with X-rays as well as disclosing reagent tracers taken by patient for medical diagnosis purposes, i.e., non-mixed products prepared (accommodated) by particular quantities or mixed products composed of two or more components and appropriate for the same application (uses).
  - (e) Disclosing reagent tracers for identification of blood groups, antigens or factors.
  - (f) Cement and other products used for teeth filling, cement used for orthopedics (bone setting).
  - (g) Medical kits and emergency boxes supplied or prepared for urgent relief (first aid) purposes.

(h) Chemical contraception preparations based on hormones or products of heading 29.37 or spermatozoa annihilative (spermicidal).

(i) Gelatinous preparations prepared for application in human or veterinary medicine as lubricant (greasing) material for body parts to proceed with surgical operations or clinical examinations or as a coupling agent between the body and medical instruments.

(j) Waste of pharmaceutical preparations, i.e., pharmaceutical products inappropriate (unfit) for their original purpose wherefore they were prepared, e.g., because of their shelf-life expiry.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
30.01		Glands and other organs prepared for organic treatment, dried, whether or not powdered, extracts of glands or other organs or secretions prepared for organic treatment, heparin and its salts, other human or animal materials prepared for application in therapeutic or protective medicine, not elsewhere specified or included.		

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
30.02	30 01 10 00	- Glands and other organs, dried, whether or not powdered	Kilogram	Free
	30 01 20 00	- Extracts of glands or other organs or their secretions	kilogram	
	30 01 90 00	- Other Human blood, animal blood prepared for application in therapeutic or protective medicine or for medical diagnosis, antigens and other constituents of blood and modified immunological products, whether or not obtained by bio-technical operations, vaccines and toxins & cultivated microorganisms (other than ferments "enzymes") and similar products.	kilogram	
		- Antigens and other constituents of blood and modified immunological products, whether or not obtained by bio-technical operations		Free
		- Vaccines for human medicine		
		- Vaccines for veterinary medicine		Free
	30 02 10 00	- Other: --- Saxitoxin --- Ricine --- Other	kilogram	
	30 02 20 00		kilogram	
	30 02 30 00	Medicaments (except for products of headings 30.02, 30.05 or 30.06) composed of products mixed together, prepared for application in therapeutic or protective medicine, but not prepared in standardized quantities or in packages prepared for retail sale.	kilogram	
	30 02 90 10		kilogram	
30.03	30 02 90 20		kilogram	
	30 02 90 90		kilogram	
			kilogram	

				Free
				Free
				Free
				Free
				Free
				Free
				Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
30.04	30 03 10 00	- Containing penicillins or their derivatives, with structure of pencillinic acid, containing streptomycin or their derivatives	kilogram	5
	30 03 20 00	- Containing other anti-biotic	kilogram	5
		- Containing hormones or other products of heading 29.37, but do not containing anti-biotic:		
		-- Containing insulin	kilogram	5
		-- Other		
	30 03 31 00	- Containing semi-alkalis (alkaloids) or their derivatives, but do not contain neither hormones, nor other products covered in heading 29.37, nor anti-biotic	kilogram	5
	30 03 39 00		kilogram	5
	30 03 40 00		kilogram	5
	30 03 90 00	- Other	kilogram	5
		Medicaments (other than products of headings 30.02, 30.05 or 30.06) composed of mixed or non-mixed products, prepared for application in therapeutic or protective medicine, prepared in standardized quantities (including those prepared in the form of membranous (integumentary) adhesives absorbed through skin) or in packages prepared for retail sale.		
		- Containing penicillins or their derivatives, with structure of pencillinic acid, contain streptomycin or their derivatives		
	30 04 10 00	- Containing other anti-biotic	Kilogram	5
		- Containing hormones or other products of heading 29.37, but do not containing anti-biotic:		
	30 04 20 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
30.05	30 04 31 00	-- Containing insulin	kilogram	5
	30 04 32 00	-- Containing steroid cortex (peel) hormones, their derivatives and structural analogues	kilogram	5
		-- Other		
	30 04 39 00	- Containing semi-alkalis (alkaloids) or their derivatives, but not containing neither hormones, nor other products of heading 29.37, nor anti-biotic	kilogram	5
	30 04 40 00	- Other medicaments containing vitamins or other products of heading 29.36	kilogram	5
		- Other:		
		--- Medical solutions	kilogram	5
	30 04 50 00	--- Other		
		Filling, gauze, dressings and similar kinds (such as dressings (stupes), plasters and compresses (cataplasms)), impregnated (saturated) or covered with pharmaceutical substances, or prepared for retail sale for applications of human medicine, surgery, dentistry, or veterinary medical purposes.	kilogram	5
	30 04 90 00		kilogram	5
	30 04 90 90	- Adhesive dressings and other kinds with adhesive layer coats		
		- Other:		
		--- Medicated wadding		
		--- Gauze, dressings and similar kinds:		
			Kilogram	15
				15
	30 05 10 00		kilogram	
	30 05 90 10			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
30.06	30 05 90 21	---- Impregnated (saturated) or covered with pharmaceutical materials	Kilogram	15
	30 05 90 22	---- Neither covered nor impregnated (saturated) with pharmaceutical materials prepared for retail sale or it was obvious of the presence of tags (labels) thereon or of their preparation that they are exclusively prepared (accommodated) for hospitals, service offices (circles) of health and emergency for the purpose of being used in medicine and surgery --- Other Pharmaceutical preparations and goods of note 4 of this chapter. - Sterilized surgical sutures, similar sterilized articles for wounds suturing and sterilized surgical adhesives for organic tissues used for wounds closure, sterilized marine laminaria cords and absorptive hemostats (hemorrhage stoppers) for surgery or dentistry:	kilogram	15
	30 05 90 90	--- Sterilized surgical sutures for wounds suturing		
		--- Sterilized marine laminaria cords		
		--- Absorptive hemostats (hemorrhage stoppers) for surgery or dentistry	kilogram	15
		--- Sterilized surgical adhesives for organic tissues	kilogram	15
	30 06 10 10			15
				15
				15
			kilogram	
	30 06 10 20 30 06 10 30		kilogram kilogram	15
			kilogram	
	30 06 10 40			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	30 06 20 00	- Disclosing reagent tracers for identification of blood groups, antigens or factors	Kilogram	15
	30 06 30 00	- Opacifying preparations for radiological examination and disclosing reagent tracer materials taken by patient for medical diagnosis purposes	kilogram	15
	30 06 40 00	- Cement and other products used for teeth filling, cement used for orthopedics (bone setting). - Medical kits and emergency boxes which are supplied or prepared for first aid contingency purposes.	kilogram	15
	30 06 50 00	- Chemical contraception preparations based on hormones of heading 29.37 products or spermatozoon's annihilative (spermicides). - Gelatinous preparations for application in human or veterinary medicine as lubricating material on body parts for surgical operations or clinical examinations or as a linking conjunctive between the body and medical instruments.	kilogram	15
	30 06 60 00	- Waste of pharmaceutical preparations.	kilogram	15
	30 06 70 00		kilogram	15
	30 06 80 00		kilogram	15

## **Chapter 31 Fertilizers**

### **Notes:**

#### **1- This chapter does not cover:**

- (a) Blood of animals of heading 05.11.**
- (b) Separate chemically defined compounds (other than those below-of headings 2-a, 3-a, 4-a or 5).**
- (c) Cultured potassium chloride crystals (other than optical elements), where the weight of a unit thereof is not less than 2.5 g, of heading 38.24, and optical elements of potassium chloride (heading 90.01).**

#### **2- Heading 31.02 applies only to the following products , provided that they are not put up in the forms or packages described in heading 31.05:**

- (a) Goods which answer to one or more of the below-mentioned specifications:**
  - 1- Sodium nitrate, whether or not pure.**
  - 2- Ammonia nitrate, whether or not pure.**
  - 3- Binary salts of ammonia sulfate and ammonia nitrate, whether or not pure.**
  - 4- Ammonia sulfate, whether or not pure.**
  - 5- Binary salts (whether or not pure), or mixtures of calcium nitrate and ammonia nitrate.**
  - 6- Binary salts (whether or not pure), or mixtures of calcium nitrate and magnesium nitrate.**
  - 7- Calcium cyanamide, whether or not pure or oil saturated (impregnated).**
  - 8- Carbamide (urea), whether or not pure.**
- (b) Fertilizers consisting of any of products specified in the above-mentioned paragraph (a), mixed together.**
- (c) Fertilizers consisting of ammonia chloride or any of products specified in the above-mentioned paragraph (a), mixed with chalk, gypsum or other inorganic materials free of fertilization (fructification) ability.**
- (d) Liquefied fertilizers composed of aquatic or ammoniac solutions of the products indicated in the above-mentioned sub-paragraphs 2-a or 8-a or of mixtures of these products.**

#### **3- Heading 31.03 applies only to the following products, provided that they are not put up in the forms or packages specified in heading 31.05:**

(a) Goods which answer to one or other of the descriptions given below:

- 1- Basic slag (scum) resulting of the operation of phosphor extraction.
- 2- Natural phosphate of heading 25.10, calcified or treated by heating which exceeds the required temperature for removal of impurities (stains, gangues).
- 3- Mono, binary or tertiary super phosphate.
- 4- Calcium hydrogenorthophosphate containing fluorine of not less than 2% by weight calculated on the non-aquatic product at the dry state.

(b) Fertilizers consisting of any of products specified in the above paragraph (a) mixed together but without regard to the percentage of fluorine identified as a separating limit.

(c) Fertilizers consisting of any of products specified in the above paragraphs (a) or (b) mixed with chalk, gypsum or other inorganic materials free of fertilization (fructification) ability but without regard to the percentage of fluorine identified as a separating limit.

4- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

(a) Goods which answer to one or other of the descriptions given below:

- 1- Raw natural potassium salts (Carnallite, kainite, sylvite and other).
- 2- Potassium chloride, whether or not pure, with taking into consideration the provisions identified in the above- mentioned note 1-c.
- 3- Potassium sulfate, whether or not pure.
- 4- Potassium and magnesium sulfate, whether or not pure.

(b) Fertilizers composed of any of products specified in the above paragraph (a) mixed together.

5- Ammonium di-hydrogenorthophosphate (monoammonium phosphate), hydrogen orthophosphate di-ammonia (di-ammonium phosphate), whether or not pure, and mixtures of these products among themselves are classified in (heading 31.05).

6- For the purposes of heading 31.05, the expression "other fertilizers" applies only to the products used as fertilizers and containing – as basic components – one at least of fertilization elements, i.e., nitrogen, phosphor or potassium.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
31.01	31 01 00 00	Fertilizers of animal or vegetable origin, whether or not mixed among themselves or chemically treated, fertilizers which result of mixture or chemical treatment for products of animal or vegetable origin	Kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
31.02		Fertilizers which are nitrogenous (azotic), mineral or chemical.		
	31 02 10 00	- Carbamide (urea), whether or not in aquatic solutions	Kilogram	10
		- Ammonium sulfate, binary salts and mixtures of ammonium sulfate and ammonium nitrate:		
		-- Ammonium sulfate		
		-- Other	kilogram	10
	31 02 21 00	- Ammonium nitrate, whether or not in aquatic solutions	kilogram	10
	31 02 29 00		kilogram	10
	31 02 30 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing materials	kilogram	10
	31 02 40 00	- Sodium nitrate		
		- Binary salts and mixtures of calcium nitrate and ammonium nitrate	kilogram	10
	31 02 50 00	- Calcium cyanamide	kilogram	10
	31 02 60 00	- Mixtures of carbamide (urea) and ammonia nitrate in aquatic or ammoniac solutions		
		- Other, including those mixtures not of the previous sub-headings	kilogram	10
	31 02 70 00	Fertilizers which are phosphatic, mineral or chemical.	kilogram	10
31.03	31 02 80 00	- Super phosphate		
		- Cinder (scum) resulting of the operation of phosphor extraction	kilogram	10
	31 02 90 00	- Other:		
		--- Bi-calcified phosphate	kilogram	10
	31 03 10 00		kilogram	10
	31 03 20 00			
	31 03 90 10		kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
31.04	31 03 90 20	--- Formic (formaldehyde) calcium phosphate	Kilogram	10
	31 03 90 30	--- Natural calcified ammonia phosphate treated by heating	Kilogram	10
		--- Mixtures of the above-mentioned fertilizers without regard to the percentage of fluorine	kilogram	10
	31 03 90 40	--- Other	kilogram	10
	31 03 90 90	Fertilizers which are potassic, mineral or chemical.	kilogram	10
		- Carnallite, sylvite and other raw natural potassium salts		
		- Potassium chloride		
	31 04 10 00	- Potassium sulfate	kilogram	10
		- Other:		
	31 04 20 00	--- Binary sulfate of magnesium and potassium	kilogram	10
31.05	31 04 30 00	--- Mixtures of the above-mentioned fertilizers without regard to the content of potassium oxide	kilogram	10
	31 04 90 10	Mineral or chemical fertilizers containing two or three of fertilizing elements, i.e., nitrogen, phosphor an potassium, other fertilizers, products of this chapter accommodated in tablets or similar forms or covered in packages where the unit net weight thereof does not exceed 10 kg.	kilogram	10
			kilogram	10
	31 04 90 20		kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	31 05 10 00	- Products of this chapter accommodated in tablets or similar forms or covered in packages where the unit net weight thereof does not exceed 10 kg	Kilogram	10
	31 05 20 00	- Mineral or chemical fertilizers containing two or three of fertilizing elements, i.e., nitrogen, phosphor and potassium - Di-hydrogen orthophosphate di-ammonia (di-ammonia phosphate) - Di-hydrogen orthophosphate ammonia (mono-ammonia phosphate), whether or not mixed with hydrogen orthophosphate di-ammonia (di-ammonia phosphate)	kilogram	10
	31 05 30 00	- Other mineral or chemical fertilizers containing two fertilizing elements, i.e., nitrogen and phosphor:	kilogram	10
	31 05 40 00	-- Containing nitrate and phosphate. -- Other - Other mineral or chemical fertilizers containing two fertilizing elements, i.e., phosphor and potassium - Other	kilogram	10
	31 05 51 00		Kilogram	10
	31 05 59 00			10
	31 05 60 00		kilogram kilogram	10
	31 05 90 00		kilogram	10

**Chapter 32**  
**Extracts for Tanning, Dyeing, Tannage Materials and Their Derivatives, Tinctures,**  
**Pigments and Other Coloring Materials, Paints and Varnishes, Mastics (Putties)**  
**and Inks**

**Notes:**

**1- This chapter does not cover:**

- (a) Separate chemically defined elements and compounds (other than those of heading 32.03 or 32.04 and inorganic products of kinds used as luminous lighters (luminophores) (heading 32.06) and glass obtained of molten quartz or other molten silica according to the forms of heading 32.07 as well as dyes and other coloring materials presented at the forms or in the packages accommodated for retail sale of heading 32.12).**
- (b) Tannates and other tannin derivatives of products of headings 29.36 to 29.39, heading 29.41, or headings 35.01 to 35.04.**
- (c) Pastes (putties) of asphalt and other bituminous pastes (putties) (heading 27.15).**

**2- Heading 32.04 includes mixtures of fixed diazonium salts and materials interacting with these salts in order to produce azo dyes (pigments).**

**3- Headings 32.03, 32.04, 32.05 or 32.06 apply also to preparations based on coloring materials (including, in relation to heading 32.06, superficial (surface) colors (pigments) of heading 25.30 or in chapter 28 and mineral flakes and powders) of used for coloring materials or prepared for utilization as components in coloring preparations industry. However, these headings neither apply to the superficial (surface) colors (pigments) dispersed in non-aquatic mediums, in the form of solution or paste, of the used in paints manufacturing (heading 32.12), nor other preparations of headings 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.**

**4- Heading 32.08 includes solutions (other than collodions) consisting of any of headings 39.01 to 39.13 products in volatile organic solvents when the dissolvent (liquefacient) weight exceeds 50% of solution.**

**5- For the purposes of this chapter, the expression "coloring materials" is not enforced on products of the kind used as fillers in oil paintings, whether or not valid for utilization as coloring superficial (surface) colors (pigments) in aquatic paintings.**

**6- For the purposes of heading 32.12, the expression "impressed papers (stamped foils)" means "the fine delicate papers of used for printing covers of books, leathers and hat ribbons, which consist of:**

- (a) Metallic powders (including precious minerals powders) or superficial (surface) colors (pigments) agglomerated by glue, gelatin or other binder.**
- (b) Metal (including precious metal) or superficial (surface) colors (pigments) fixed on sheet of any material used as a stand (Support).**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
32.01		Tanning extracts of vegetable origin, tannage materials, their salts, ethers, esters and other derivatives.		
	32 01 10 00	- Extract of Capriccio		
	32 01 20 00	- Extract of mimosa (acacia)		
	32 01 90 00	- Other		
32.02		Synthetic organic tanning materials, inorganic tanning materials, tannage preparations, whether or not containing natural tanning materials, enzyme preparations for pre-tannage utilization.	Kilogram Kilogram kilogram	<b>Free</b>  <b>Free</b>  <b>Free</b>



32.03	32 02 10 00	- Synthetic organic tanning materials - Other	Kilogram	<b>Free</b>
	32 02 90 00	Coloring materials of vegetable or animal origin (including dying extracts, but except for animal charcoal), whether they had identified chemical properties, preparations of note 3 of this chapter, which base is coloring materials of vegetable or animal origin.  --- Of vegetable origin: ---- Natural indigo ---- Other --- Of animal origin  Synthetic organic coloring materials, whether or not characterized by identified chemical properties, preparations of note 3 of this chapter, which base consists of synthetic organic coloring materials, synthetic organic products of the kind used as factors for luminous lighting bleaching or of the lighting kinds (luminiferous), whether or not characterized by identified chemical properties  - Synthetic organic coloring materials and preparations based on these materials of note 3 of this chapter:  -- Dispersive dyes and preparations which are based thereon	Kilogram	
32.04	32 03 00 11		kilogram	<b>Free</b>
	32 03 00 19		kilogram	
	32 03 00 20		kilogram	
	32 04 11 00		kilogram	<b>Free</b>
				<b>Free</b>
				<b>Free</b>

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Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
32.05	32 04 12 00	-- Acetic dyes, whether or not mineralized and preparations based thereon, stabilized (fixative) dyes and preparations based thereon	Kilogram	Free
	32 04 13 00	-- Basic (alkali) dyes and preparations based thereon	Kilogram	
		-- Direct (firsthand) dyes and preparations based thereon		
	32 04 14 00	-- Vat (cask) dyes (including the dyes utilizable in their condition as superficial (surface) colors (pigments)), and preparations based thereon	kilogram	
	32 04 15 00	-- Reactive dyes, and preparations based thereon	kilogram	
		-- Superficial (surface) colors (pigments), and preparations based thereon		
	32 04 16 00	-- Other, including mixtures of two or more coloring materials of sub-headings 32 04 11 to 32 04 19	kilogram	
		- Synthetic organic products of used as factors for luminous lighting bleaching		
	32 04 17 00	- Other:	kilogram	
		--- Synthetic indigo		
	32 04 19 00	--- Other	kilogram	
		Precipitant colors (lacquer), preparations based on precipitant colors (lacquer) of note 3 of this chapter		
	32 04 20 00		kilogram	Free
				Free
	32 04 90 10		kilogram	Free
	32 04 90 90		kilogram	
	32 05 00 00		kilogram	

				Free
				Free
				Free
				Free
				Free
				Free
				5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
32.06	32 06 11 00	Other coloring materials, preparations of note 3 – of this chapter, other than those of heading 32.03, 32.04 or 32.05, inorganic products of the kind used as lighting colors "luminiferous", whether or not they had identified chemical properties. - Superficial (surface) colors (pigments), and preparations based on titanium dioxide: -- Containing 80% or more by weight of titanium dioxide calculated on the dry matter -- Other	Kilogram	5
	32 06 19 00	- Superficial (surface) colors (pigments), and preparations based on chromium compounds	kilogram	5
	32 06 20 00	- Superficial (surface) colors (pigments), and preparations based on cadmium compounds - Other coloring materials and other preparations: -- Lapis lazuli Ultramarine "azurite" (Tourmaline) and its preparations -- Lithopone, other superficial (surface) colors	kilogram	5

	32 06 30 00	(pigments) and preparations based on zinc sulfate -- Superficial (surface) colors (pigments), and preparations based on hexacyanoferrous (ferrous cyanides and ferric cyanides) -- Other	kilogram	5
	32 06 41 00		kilogram	5
	32 06 42 00		kilogram	5
	32 06 43 00		kilogram	5
	32 06 49 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
32.07	32 06 50 00	- Inorganic products of used as lighting colors (luminiferous)  Superficial (surface) colors (pigments), color light enshrouding blinders (glooms, dusks), prepared colors, glaze-able compounds, varnish for pottery painting (earthenware), liquid brightening varnish and similar preparations, of used for painting porcelain (ceramics), enamel coloring or manufacturing of glass, glazing (vitrified fret) and other glazing, in the form of powder, granules or flakes.  - Superficial colors (pigments), prepared blinders (glooms, dusks) and similar preparations - Vitriifiable compounds, varnish for pottery painting and similar preparations - Liquid brightening varnish and similar preparations - Glazing (vitrified fret) and other glazing, in the form of powder, granules or flakes	Kilogram	5
			kilogram	5
	32 07 10 00	Paintings and varnish (including colors of enamel and lacquer) based on synthetic polymers or natural chemically adjusted (modified) polymers, dissolved or dispersed in non-aquatic solution,	kilogram	5

32.08	32 07 20 00	solutions identified at note 4 of this chapter. - Based on polyesters:	kilogram	5
	32 07 30 00		kilogram	5
	32 07 40 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
32.09	32 08 10 10	--- Varnishes	Kilogram	20
	32 08 10 90	--- Other	kilogram	20
		- Based on acrylic or vinyl polymers:		
		--- Varnishes		
	32 08 20 10	--- Other	kilogram	20
	32 08 20 90	- Other:	kilogram	20
		--- Varnishes		
	32 08 90 10	--- Other		
	32 08 90 90	Paintings and varnishes (including colors of enamel and lacquer) based on synthetic polymers or natural chemically modified polymers, dissolved or dispersed in aquatic medium.	kilogram	20
		- Based on acrylic or vinyl polymers:	kilogram	20
32.10		--- Varnishes		
		--- Other		
		- Other:		
		--- Varnishes		
		--- Other		
	32 09 10 10	Other paintings and varnishes (including colors of enamel and lacquer) superficial colors prepared for leather finishing (polishing).	kilogram	20
	32 09 10 90		kilogram	20
		--- Varnishes	Kilogram	20
	32 09 90 10	--- Superficial aquatic colors prepared for leather finishing (polishing).	kilogram	20
	32 09 90 90			

			kilogram	20
	32 10 00 10		kilogram	20
	32 10 00 20			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
32.11	32 10 00 90	--- Other	Kilogram	20
32.12	32 11 00 00	Prepared driers	kilogram	20
		Superficial colors (including metallic flakes and powders) dispersed in non-aquatic medium, in the form of liquid or paste, of used for paintings manufacture (including enamel colors), stamped sealing foils, other dyes and coloring matters put up in forms or packages for retail sale:		
		- Stamped sealing foils		
		- Other:		
	32 12 10 00	--- Dyes and coloring materials put up in forms or packages for retail sale	Kilogram	5
		--- Other		
	32 12 90 10	Colors for artists, students, painters' signboards (billboards), modification of color gradation, amusement and similar colors, in tablets, tubes, bottles, jars, pans or similar packages.	Kilogram	5
32.13	32 12 90 90	- Collections of colors:	kilogram	5
		--- Colors for modification of colors gradation		
		--- Other		
		- Other		
		Glaziers' putty, resin cement and other mastics, inlay fillings, non-refractory surfacing preparations for facades or indoor walls, roofs or ceilings and the like.	kilogram	
32.14	32 13 10 10		kilogram	15
	32 13 10 90		kilogram	15
	32 13 90 00			15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		- Glaziers' putty, resin cement and other filling pastes and inlay putties: ---Pastes based on oil for glass fixation		
	32 14 10 10	--- Grafting and inlaying putties for painting barrels and casks, etc based on wax	Kilogram	20
	32 14 10 20	---Resin mastics for use in the fine art --- Mastics based on soluble (liquescent) water-glass used for welding spark plugs, for inhibiting leakage of solutions at the bodies of motors, exhausts and water tanks in cars (vehicles) and for filling of some insulators	kilogram	20
	32 14 10 30		kilogram	20
	32 14 10 40	--- Mastics based on zinc oxi-chloride used for puttying timber (wood), pottery (porcelain) and other materials --- Mastics based on magnesium oxi-chloride used for filling cracks in wooden products --- Mastics based on sulphur used as solidified fillers and used for adherence of pieces in place --- Mastics based on plastic materials used for prevention of solutions leakage in some insulators and paving (smoothing) ground surfaces, etc	kilogram	20
	32 14 10 50	--- Other:	Kilogram	20
	32 14 10 60		Kilogram	20
	32 14 10 70		kilogram	20
	32 14 10 80		kilogram	20



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
32.15	32 14 10 91	----- Mastics based on zinc oxide and glycerin used for manufacturing covering materials which bear (endure) acids, for fixing mineral pieces on porcelain products or connecting the pipelines	Kilogram	20
	32 14 10 92	---- Mastics based on rubber used, after addition of a solidifier, for manufacturing flexible protective covering materials as well as ships caulking	kilogram	20
		--- Stamp sealing compound wax used for filling gaps, preventing solution leakage of glass containers and for sealing documents, etc		
		---- Filling pastes of surfaces preparation for painting by paving (smoothing) the projections (protrusions), filling cracks and fissures, & painting will be placed thereon after their dry & polishing		
	32 14 10 93	---- Other	kilogram	20
		- Other		
		Printing ink, writing or drawing ink and other kinds of ink, whether or not concentrated or at solid		
	32 14 10 94	- Printing ink:	kilogram	20
		-- Black		
		-- Other		
	32 14 10 99	- Other:	kilogram	20
	32 14 90 00		kilogram	20
	32 15 11 00		kilogram	10
	32 15 19 00		kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	32 15 90 10	--- Ink for writing or drawing	Kilogram	15
	32 15 90 20	--- Ink for transcription or copying	kilogram	15
	32 15 90 30	--- Ink prepared for ball-point pens (fountain pens)	kilogram	15
		--- Ink prepared for photocopiers		
	32 15 90 40	--- Ink for stamp sealing ink-pads	kilogram	15
	32 15 90 50	--- Ink for typewriting machines ribbons	kilogram	15
	32 15 90 60	--- Marking inks prepared for punctuation numbering	kilogram	15
	32 15 90 70	--- Cryptic (invisible) ink	kilogram	15
		--- Other		
	32 15 90 80		kilogram	15
	32 15 90 90		kilogram	15

## **Chapter 33**

### **Essential Aromatic Volatile Oils, Extracts of Resinous (Resinoid) Materials, Preparations of Perfumes, Cosmetics or Beautification (Toilet)**

#### **Notes:**

#### **1- This chapter does not cover:**

**(a) Natural oil resins or extracts of plants (vegetable extracts) of heading 13.01 or heading 13.02.**

**(b) Soap and other products of heading 34.01.**

**(c) Essences of turpentine, essences of coniferous (piney) wood or essences which result of manufacturing paper pulp by method of (sulfate) as well as other products of heading 34.05.**

**2- The expression "cosmetics materials" of heading 33.02 is only applied to materials of heading 33.01, to the aromatic components separated of these materials or synthetic aromatic products.**

**3- Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aromatic distilled waters and aquatic solutions of aromatic oils), valid for utilization as products of these headings and accommodated for retail sale in packages intended for such use.**

**4- The expression " preparations of perfumes, cosmetics or beautification (toilet)" cover according to the meaning of heading 33.07 – inter alia - the following products: small sacks containing parts of aromatic plants, aromatic preparations which smell is diffused by combustion, aromatic paper, cosmetics materials painted or saturated (impregnated) paper, solutions of contact lenses or artificial eyes, insertion or pad and non-textiles saturated (impregnated), painted or covered by perfumes or toilet materials, beautification (toilet) materials prepared for animals.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
33.01		Essential aromatic volatile oils (whether terpeneless or not), with or without their wax, aromatic resins "resinoid" and aromatic oils concentrated in greases or in fixed oils, in waxes or similar materials, obtained by method of impregnation or saturation (soaking), terpenic by-products residual of deterpentaing essential (aromatic) oils, aromatic distilled waters and aquatic solutions of essential oils.		
		- Essential oils of citrus fruit:		
		-- Of bergamot		
		-- Of orange		
		-- Of lemon		
	33 01 11 00	-- Of lime (linden)		
	33 01 12 00	-- Other		
	33 01 13 00	- Aromatic oils of non-citrus fruit:	Kilogram	15
	33 01 14 00	-- Of geranium (cranesbills)	Kilogram	15
	33 01 19 00	-- Of jasmine	kilogram	15
		-- Of lavender	Kilogram	15
	33 01 21 00	-- Of peppermint (spearmint)	Kilogram	15
	33 01 22 00	-- Of other kinds of mint		
	33 01 23 00	-- Of Indian quitch (vetiver)	kilogram	15
	33 01 24 00	-- Other	Kilogram	15
	33 01 25 00		Kilogram	15
	33 01 26 00		Kilogram	15
	33 01 29 00		Kilogram	15
			kilogram	15
			Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
33.02		- Aromatic resins "resinoids":		
	33 01 30 10	--- Aloeswood oil	Kilogram	
	33 01 30 90	--- Other	Kilogram	15
		- Other:		15
		--- Distiller waters and aquatic solutions of aromatic oils		
	33 01 90 11	---- For medicinal purposes.	kilogram	
	33 01 30 12	---- Catechu cade water	Kilogram	15
	33 01 30 13	---- Rose water	Kilogram	15
	33 01 30 14	---- Orange-flower water	kilogram	15
	33 01 30 15	---- Aquatic solutions of aromatic oils	Kilogram	15
		---- Other		15
	33 01 30 19	--- Other	Kilogram	
	33 01 30 90	Mixtures of aromatic materials, mixtures (including alcoholic solutions) which base is a material or more of these aromatic materials, used as a basic material in industry, other preparations based on aromatic materials used in beverage industry.	Kilogram	15
		- Of use in food or beverage industries		15
33.03		- Other		
		Perfumes and toilet materials		
		--- Liquid or solid perfumes		
		--- Eau de cologne	Kilogram	
		--- Other		
	33 02 10 00		kilogram	15
	33 02 90 00		Kilogram	30
	33 03 00 10		Kilogram	25
	33 03 00 20			25
	33 03 00 90			25

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
33.04		Preparations of beautification or make-up, preparations for epidermis (complexion) care (other than medicaments), including preparations protecting against the sun (tan) preparations for embrowning (bronzy), and preparations for care of hands and feet nails.		
		- Preparations for lip make-up		
		-Preparations for eyes beautification		
	33 04 10 00	- Preparations for care of hands and feet nails (pedicure):	kilogram	20
	33 04 20 00	--- Nails (glazing) polishers and paintings (coatings)	Kilogram	20
		--- Nails painting (coatings) decolorizers (polish removers)		
	33 04 30 10	--- Other	Kilogram	20
		- Other:		
	33 04 30 20	-- Powders, whether or not compressed:	Kilogram	20
		--- Infant (babies) powder		
	33 04 30 90	--- Other	Kilogram	20
		-- Other:		
		--- Vinegar for application of cosmetics		
		--- Preparations for skin protection against the sun (sunscreen)		20
	33 04 91 10	--- Preparations for skin softening	Kilogram	20
	33 04 91 90	--- Preparations for coating the face, and pastes and preparations for coating removal	Kilogram	20
				20
	33 04 99 10		Kilogram	20
	33 04 99 20		kilogram	20
				20
	33 04 99 30		kilogram	20
	33 04 99 40		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
33.05	33 04 99 90	--- Other Preparations for hair care	Kilogram	20
	33 05 10 00	- Shampoo	kilogram	20
	33 05 20 00	- Preparations for hair permanent frizzling (waving) or straightening	Kilogram	20
	33 05 30 00	- Hair brighteners (lacquers)	Kilogram	20
		- Other:		
	33 05 90 10	--- Hair oils	kilogram	20
	33 05 90 20	--- Hair cream	Kilogram	20
	33 05 90 30	--- Hair pigmentation preparations	Kilogram	20
33.06	33 05 90 90	--- Other Preparations for oral or dental hygiene, including pastes and powders for fixing artificial teeth, yarn for cleaning between teeth (dental floss) in packages for retail sale	Kilogram	20
	33 06 10 10	- Cleaners for teeth: --- Teeth pastes --- Artificial dentifrices	Kilogram	20
		--- Other		
		- Threads used for cleaning between teeth (dental flows)		
	33 06 10 20		kilogram	20
	33 06 10 90		kilogram	20
	33 06 20 00	- Other: --- Preparation for mouth washing and aromatizing its smell		20
	33 06 90 10	--- Preparation for fixing artificial teeth	kilogram	20
	33 06 90 20	--- Other	kilogram	20
	33 06 90 90			20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
33.07		Preparations ready for being used pre-shave, shaving or after-shave, personal deodorants, preparations for showering (bathing), depilatories, other perfumery, preparations for cosmetics or toilet not elsewhere specified or included, deodorizers prepared for chambers (rooms), whether or not aromatic or with disinfectant (sterilizing) properties		
		- Preparations ready for being used pre-shave, shaving or after-shave		
		--- Pastes and foams for shaving		
		--- Other		
		- Body and sweat deodorants and sweat (perspiration) inhibitors	Kilogram	20
		- Aromatic bathing (showering) salts and other bathing (showering) preparations	kilogram	20
		- Preparations for amortizing or removal of smells for chambers (places) including aromatic preparations for religious rituals and ceremonies:	Kilogram	20
	33 07 10 00			
	33 07 10 90	-- "Agapanthus" and other aromatic preparations effectuating by burning:		
	33 07 20 00	--- Liquids		
		--- Powders		
	33 07 30 00	--- Incense in sticks (aloes wood)		
		--- Other		
				20
				20
				20
			kilogram	20
			Kilogram	
			Kilogram	
			Kilogram	
	33 07 41 10			
	33 07 41 20			
	33 07 41 30			
	33 07 41 90			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		-- Other:		
	33 07 49 10	--- In discharging (releasing) containers of aerosol cans	Kilogram	20
	33 07 49 20	--- Activated carbon for removal of smells (deodorizer) inside refrigerators and vehicles, etc	kilogram	20
		--- Other		
	33 07 49 90	- Other:	kilogram	20
		--- Depilatories		
	33 07 90 10	--- Aromatic sacks or perfumed paper which is aromatic, painted (coated) or covered by perfumes or toilet materials	kilogram	20
	33 07 90 20	--- Solutions for contact lenses or artificial eyes	kilogram	20
		--- Cosmetics and toilet materials prepared for animals		
		--- Other	kilogram	20
	33 07 90 40			
			Kilogram	20
	33 07 90 50			
			Kilogram	20
	33 07 90 90			

## Chapter 34

### **Soap, Organic surface-active agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and Similar Articles, Modeling 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 fats or oils used as moulds release preparations (heading 15.17).
- (b) Separate chemically defined compounds.
- (c) Shampoo, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (headings 33.05, 33.06 or 33.07).

2- For the purposes of heading 34.01, the term "soap" does not apply except to the water-soluble-soap. Soap and other products of heading 34.01 may contain added materials (such as: antiseptics (disinfectants), abrasive powders, fillers or medicaments). The products containing abrasive powders remain classified in heading 34.01, only if in the form of bars, cakes or molded pieces. In other forms, they are to be classified in heading 34.05 as scouring powders and similar preparations.

3- For the purposes of heading 34.02, the expression "organic surface-active agents" means products which, when being mixed with water at concentration of 0.5% at 20°C and left for an hour at the same temperature:

- (a) Give transparent or translucent liquid or fixed emulsifier without separating the insoluble matter.
- (b) Reduce surface tension to  $4.5 \times 10^{-2}$  Newton per meter (N/m) (45 Dyne per centimeter (D/cm) or less.

4- The expression "petroleum oils and bituminous (asphalt) mineral oils", of heading 34.03, means products identified at note 2 of chapter 27.

5- Subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" of heading 34.04 applies only to:

- (a) Organic products which have the qualification of chemically produced waxes whether or not water soluble.
- (b) Products obtained by mixing different waxes.

- (c) **Products of a waxy character, based on one or more articles of waxes, containing waxes, resins, minerals or other materials.**

**This heading does not cover the following:**

- 1- Products of headings 15.16, 34.03 or 38.23, whether or not they have a waxy character.**
- 2- Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or colored, of heading 15.21.**
- 3- Mineral waxes and similar products of heading 27.12, whether or not mixed together or only colored.**
- 4- Waxes mixed, dispersed or dissolved in aquatic medium (headings 34.05 or 34.09, etc...).**

<b>Heading No.</b>	<b>Harmonized System Code</b>	<b>Description of Goods</b>	<b>Measurement Unit</b>	<b>Duty Rate %</b>
34.01		<p>Soap, products and preparations of organic washers (detergents) ready for use as soap, in the form of rods, hard (solid) peels (husks), pieces, or molded forms, whether they contained soap, products and preparations of organic washers (detergents) for skin washing in the form of liquid or cream ready for retail sale, whether they contained soap, paper, filling, pad and non-textiles impregnated (saturated), painted (coated) or covered by either soap or a disinfecting (disinfectant) material.</p> <p>- Soap, products and preparations of organic washers (detergents), at the shape of rods, hard (solid) peels (husks), pieces, or molded forms, paper, filling, pad and non-textiles impregnated (saturated), painted (coated) or covered by either soap or a disinfecting (disinfectant) material:</p> <p>-- Prepared (ready) for use as beautification (toilet) materials, including the products which contain medical materials:</p> <p>--- Shaving soap</p> <p>--- Medical soap</p> <p>--- Disinfecting (disinfectant) soap</p> <p>--- Paper, filling, pad and non-wovens, impregnated or covered (coated) by either soap or a disinfecting (disinfectant) material, whether or not it was aromatic</p>		
	34 01 11 30			
	34 01 11 40			

	34 01 11 50		Kilogram	
	34 01 11 70		Kilogram	5
			kilogram	5
			Kilogram	5
				5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
34.02	34 01 11 80	--- Toilet soap, whether or not colored, aromatic, abrasive or disinfecting (e.g., Lux & Camay, etc)	Kilogram	5
		--- Other		
	34 01 11 90	-- Other: --- Resins soap or Toll Oil	Kilogram	5
	34 01 19 20	--- Soap prepared for industrial uses	kilogram	5
	34 01 19 30	--- Paper, filling, pad and non- textiles, impregnated, painted or covered (coated) by either soap or a disinfecting (disinfectant) material, whether it was aromatic	Kilogram	5
	34 01 19 40	--- Other	Kilogram	5
		- Soap at other shapes: --- At the shape of powder		
	34 01 19 90	--- At the shape of paste --- At the shape of aquatic solutions (liquid)	Kilogram	5
	34 01 20 10	--- Other	Kilogram	5
	34 01 20 20	- Products and preparations of organic washers (detergents) for skin washing at the shape of liquid or cream ready for retail sale, whether they contained soap	Kilogram	5
	34 01 20 30		Kilogram	5
	34 01 20 90	Organic surface-active agents(except for soap), preparation for washers and preparations for washing (including helping washing preparations), preparations for cleaning, whether they contained soap, other than those of heading 34.01.	kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
34.03		- Organic surface-active factors, whether or not accommodated for retail sale:		
		-- Anionic (with a negative charge)		
	34 02 11 00	-- Cationic (with a positive charge)	kilogram	5
	34 02 12 00	-- Non-anionic	Kilogram	5
	34 02 13 00	-- Other	Kilogram	5
	34 02 19 00	- Preparations accommodated for retail sale:	Kilogram	5
		---Preparations for washers (such as Clorox, etc...)		
		--- Preparations for washing:		
	34 02 20 10	---- Dry and powder (e.g., Tide, etc).	Kilogram	50
		---- Liquescent		
		---- Other	Kilogram	
	34 02 20 21	- Other	Kilogram	5
	34 02 20 22	Preparations for lubrication (including brakes liquids, preparations for screws or nuts (of bolts) disentangling, preparations against oxidation or corrosion (rust), preparations for moulds dismantling, based on greasing materials), preparations of used for lubricating or greasing textiles, leather, fur or other materials, except for the preparations containing 70% or more of petroleum oils or bituminous (asphalt) mineral materials oils as basic components.	Kilogram	5
	34 02 20 29		kilogram	5
	34 02 90 00			5
		- Containing petroleum oils or bituminous mineral materials oils:		

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
34.04	34 03 11 00	-- Preparations for processing textiles, leather, fur or other materials	Kilogram	5
	34 03 19 10	-- Other: --- Lubrication preparations which are prepared for alleviation of friction	Kilogram	5
		--- Traction oils and lubrications		
		--- Brakes-liquids		
		--- Preparations for screws or nuts (of bolts) disentangling	Kilogram	
	34 03 19 20		Kilogram	5
	34 03 19 30	--- Preparations against oxidation or corrosion (rust)	Kilogram	5
	34 03 19 40	--- Other		5
	34 03 19 50	-- Other: -- Preparations for processing textiles, leather, fur or other materials	Kilogram	5
		-- Other		5
	34 03 19 90	Artificial waxes and prepared waxes.	Kilogram	5
	34 03 91 00	- Of chemically modified lignite...		5
	34 03 99 00	- Of poly (oxy-ethylene) (poly-ethylene-glycol)	Kilogram	5
		- Other: --- Stamp sealing wax		
		--- Other		
	34 04 10 00		kilogram	
	34 04 20 00		kilogram	5
				5
	34 04 90 10		kilogram	5
	34 04 90 90		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
34.05		Preparations for scouring, pastes for shoes, furniture, cars, glass or metals, powders and pastes for glossing and similar preparations (whether or not at the shape of paper, fillers, pad, non-textiles, cellular plastic or cellular rubber, impregnated (saturated), painted (coated) or covered by such preparations), except for the waxes covered in heading 34.04.		
		- Preparations for scouring, pastes and similar preparations for shoes or leather		
	34 05 10 00	- Preparations for scouring, pastes and similar preparations for maintenance of wooden furniture, floors or wooden manufactures	Kilogram	20
		- Preparations for scouring and similar preparations for cars, other than preparations for metals polishing	kilogram	
	34 05 20 00	- Pastes and powders for glossing and other preparations for glossing		20
		- Other:		
		---- Preparations for scouring glass and mirrors	Kilogram	
		---- Preparations for scouring minerals		20
	34 05 30 00	--- Other		
		Candles and similar kinds	Kilogram	20
34.06	34 05 40 00			
			Kilogram	20
	34 05 90 10		Kilogram	20
	34 05 90 20		Kilogram	20
	34 05 90 90			20
	34 06 00 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
34.07		Pastes for manufacturing (making) models, including those accommodated for infant amusement, preparations of the genus recognized as "dentistry medicine waxes" or "compounds for teeth printing", accommodated at the shape of collections (groups) or in packages for retail sale, at the shape of bars, at the shape of horseshoes, stalks or similar shapes, other preparations ready for use in dentistry medicine which are based on gypsum (of calcified gypsum or calcium sulfates).		
		--- Dentistry medicine waxes		
		--- Preparations for utilization in dentistry medicine which are based on gypsum (of calcified gypsum or calcium sulfates)		
		--- Pastes for manufacturing (making) models for infant amusement		
		--- Other		
	34 07 00 10		Kilogram	20
	34 07 00 20		kilogram	20
	34 07 00 30		kilogram	20
	34 07 00 90		kilogram	20

## Chapter 35

### Albuminoidal substances, Products Based on Modified Starch (Amylum), Glue, Enzymes

#### Notes:

1- This chapter does not cover the following:

(a) Ferments (yeasts) (heading 21.02).

(b) Blood components (except for blood albumin not prepared for therapeutic or prophylactic uses), medicaments and other products of chapter 30.

(c) Enzymatic preparations for utilization in initial tanning (heading 32.02).

(d) Enzymatic preparations for soaking, washing or other products of chapter 35

(e) Solidified proteins (heading 39.13).

(f) Jelly products (gelatin) resulting of printing industry (chapter 49).

2- For the purposes of heading 35.05, the term "dextrins" is applied to starch (amylum) dissolution products with content of reduced sugar not exceeding 10% expressed by "dextrose", calculated on the dry matter.

On the other hand, such products with reduced sugar content exceeding 10% fall in heading 17.02.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
35.01	35 01 10 00	Casein, caseinates and other derivatives, casein glues. - Casein	Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
35.02	35 01 90 10	- Other:	Kilogram	5
	35 01 90 90	- Casein glues	Kilogram	5
		--- Other		
		Albumin (including two or more whey proteins concentrates, containing by weight more than 80% of whey proteins, calculated on the dry matter), its salts and other derivatives.		
35.03		- Albumen (white) of egg:		
		-- Dried		
		-- Other		
		- Albumin of milk, including two or more whey proteins concentrates	kilogram	15
35.04	35 02 11 00	- Other	Kilogram	15
	35 02 19 00		Kilogram	15
	35 02 20 00	Gelatin (including that gelatin accommodated at the shape of rectangular (as well as square) plates, whether or not surface processed or colored) and its derivatives, glue of fish, other glue of animal origin, except for glue of casein covered in heading 35.01.		
	35 02 90 00	--- Gelatin and its derivatives	Kilogram	5
35.04		--- Other		
		Peptone and its derivatives, other proteinic materials and their derivatives, not elsewhere specified or included, powders of integuments (leathers) chrome processed or unprocessed.		
		--- Peptone and its derivatives		
			Kilogram	15
35.04	35 03 00 10		Kilogram	5
	35 03 00 90			
	35 04 00 10		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
35.05	35 04 00 90	--- Other Dextrin and other kinds of modified starch (amylum) (such as the starch (amylum) that was previously gelatinized or esterified), glue based on starch (amylum), dextrin or other of modified starch (amylum). - Dextrin and other of modified starch (amylum): --- Dextrin --- Starch (amylum) which was previously gelatinized or fluffy (distensile) Starch (amylum) --- Starch (amylum) which is ether-processed or ester-processed	Kilogram	5
	35 05 10 10	--- Soluble starch (amylum) "amylogene"	Kilogram	20
	35 05 10 20	--- Other	Kilogram	15
		- Glue:		
	35 05 10 30	--- Dextrin glue --- Starch (amylum) glue	Kilogram	15
		--- Glue which is composed of unprocessed starch (amylum), borax and water soluble cellulose derivatives or which is composed of unprocessed starch (amylum), borax and ethers of starch (amylum)	Kilogram	15
	35 05 10 40		Kilogram	15
	35 05 10 90	--- Other	Kilogram	15
	35 05 20 10		Kilogram	15
	35 05 20 20		kilogram	15
	35 05 20 30			
	35 05 20 90			15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
35.06	35 06 10 00	Prepared glue and other prepared adhesive materials, not elsewhere specified or included, products valid for being used as glue or adhesive materials, accommodated for retail sale as glue or adhesive materials, with net weight not exceeding 1 kilogram.	Kilogram	15
		- Products valid for being used as glue or adhesive materials, accommodated for retail sale as glue or adhesive materials, with net weight not exceeding 1 kilogram		
		- Other:		
35.07	35 06 91 00	-- Adhesive materials based on polymers covered in heading 39.13 or rubber -- Other Enzymes, prepared enzymes, not elsewhere specified or included.	kilogram	15
		- Fragrances (scents) and concentrates resulting thereof:		
	35 06 99 00	--- Fragrances (scents) of calves	kilogram	5
		--- Other		
		- Other:	kilogram	5
		--- Enzymatic preparations for meat tendering		
		--- Enzymatic preparations for fruit juice refining	kilogram	5
	35 07 10 10	--- Enzymatic preparations for removing starch (amylum) of clothes		
	35 07 10 90		kilogram	5
	35 07 90 10		kilogram	5
	35 07 90 20		kilogram	5
	35 07 90 30			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	35 07 90 40	--- Pancreatic enzymes	Kilogram	5
	35 07 90 50	--- Pepsin enzyme	Kilogram	5
	35 07 90 60	--- Malt enzymes	Kilogram	5
	35 07 90 90	--- Other	kilogram	5

## Chapter 36

### Gunpowder, Explosives, Pyrotechnic Products, Matches, Pyrotechnic Alloys, Certain Combustible Preparations

#### Notes:

- 1- This chapter does not cover separate chemically defined compounds, other than those described in note 2-a or 2-b below.
- 2- The expression "articles of combustible materials", according to the meaning of heading 36.06 means only the following:
  - (a) Metaldehyde, hexamethylenetetramine and similar kinds , put up in forms such as: discs (plates), bars or similar forms, for being used as fuel, as well as fuel based on alcohol and similar prepared fuel at solid or semi-solid form.
  - (b) Liquid fuel and liquefied fuel gas in containers of used for packaging or repacking lighters for cigarettes or similar lighters in containers with capacity not exceeding 300 cm<sup>3</sup>.
  - (c) Resinoid torch flambeaus (cressets), firelighters and the like.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
36.01	36 01 00 00	Propellant powders	Kilogram	5
36.02	36 02 00 00	Prepared explosives, other than propellant powders	kilogram	10
36.03		Safety fuses, detonating fuses, percussions or detonating caps; igniters, electric detonators		

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
36.04	36 03 00 10	--- Percussions or detonating caps; igniters, electric detonators	Number	10
	36 03 00 90	--- Safety fuses, detonating fuses Fireworks, indicative (signaling) projectiles , hailstones-drop inhibiting missiles, fog (mist) references (signals) and other technical fiery (igneous) products - Fireworks - Other	Number	10
36.05	36 04 10 00	Matches (matchsticks), other than pyrotechnic articles of heading 36.04	number	50
	36 04 90 00		number	10
	36 05 00 00	Ferro-cerium and other mineral (metal) mixtures for creating ignition of all forms (pyrotechnic alloys), articles of combustible materials as they are identified at note 2 of this chapter.	number	5
36.06		- Liquid fuel and liquefied fuel gas in containers of used for packaging or repacking lighters for cigarettes or similar lighters with capacity not exceeding 300 cm <sup>3</sup> - Other: --- Lighters flints --- Other		
	36 06 10 00		Liter	5
	36 06 90 10		kilogram	25
	36 06 90 90		Kilogram	25



## Chapter 37

### Photographic and Cinematographic Goods

**Notes:**

**1- This chapter does not cover waste or scrape.**

**2- The term "photographic" in this chapter means the method where through the visible images are created, whether directly or indirectly, by action of light or other forms of radiation on photosensitive surfaces.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
37.01		Plates for photographic filming and flat spread films, which are sensitive (sensitized), unexposed (not filmed), of any material, other than paper, paperboard or textile, instant print films for photographic filming (shooting) which are immediate (instantaneous), flat spread, sensitive (sensitized), unexposed (not filmed), whether or not in packs.		
		- For X-ray filming (shooting)		
		- Films for instantaneous filming (shooting) instant print films		
	37 01 10 00	- Other plates and films where any of their sides does not exceed 255 mm	M <sup>2</sup>	5
	37 01 20 00	- Other:	M <sup>2</sup>	20
	37 01 30 00	-- For colored (poly-chrome) photographic filming (shooting)	M <sup>2</sup>	20
	37 01 91 00		M <sup>2</sup>	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
37.02	37 01 99 00	-- Other Films for photography at the shape of coils (rolls), which are sensitive (susceptible), un-shot (not filmed), of any material, except for paper, cardboard or textile, films for photography which are immediate (instantaneous), at the shape of coils (rolls), sensitive (susceptible), un-shot (not filmed). - For X-ray filming (shooting) - Films for instantaneous (immediate) filming (shooting)	M <sup>2</sup>	20
	37 02 10 00	- Other films, non-punctured, with width not exceeding 105 (mms):	M <sup>2</sup>	5
	37 02 20 00	-- For colored (poly-chrome) photographic filming (shooting) -- Other, including silver halides emulsifier -- Other	M <sup>2</sup>	20
	37 02 31 00	- Other films, non-punctured, with width exceeding 105 mm: -- With width more than 610 mm and length more than 200 mm for colored (poly-chrome) filming (shooting)	Number	20
	37 02 32 00	-- With width more than 610 mm and length more than 200 mm other than those used for colored (poly-chrome) photographic filming (shooting)	M <sup>2</sup>	20
	37 02 39 00	-- With width more than 610 mm and length not more than 200 mm	M <sup>2</sup>	20
	37 02 41 00		M <sup>2</sup>	20
	37 02 42 00		M <sup>2</sup>	20
	37 02 43 00		M <sup>2</sup>	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	37 02 44 00	-- With width more than 105 mm and not more than 610 mm - Other films, for colored (poly-chrome) photographic filming (shooting)	M <sup>2</sup>	20
	37 02 51 00	-- With width not more than 16 mm and length not more than 14 mm -- With width not more than 16 mm and length more than 14 mm	M <sup>2</sup>	20
	37 02 52 00	-- With width more than 16 mm but not exceeding 35 mm and length not more than 14 mm, for transparent positive slides	M <sup>2</sup>	20
	37 02 53 00	-- With width more than 16 mm but not exceeding 35 mm and length not more than 30 mm, other than those used for transparent positive slides	M <sup>2</sup>	20
	37 02 54 00	-- With width more than 16 mm but not exceeding 35 mm and length more than 30 mm -- With width more than 35 mm - Other: -- With width not more than 16 mm -- With width more than 16 mm but not exceeding 35 mm and length not more than 30 mm	M <sup>2</sup>	20
	37 02 55 00	-- With width more than 16 mm but not exceeding 35 mm and length more than 30 mm -- With width more than 35 mm	M <sup>2</sup>	20
	37 02 56 00		M <sup>2</sup>	20
	37 02 91 00		M <sup>2</sup>	20
	37 02 93 00		M <sup>2</sup>	20
	37 02 94 00		M <sup>2</sup>	20
	37 02 95 00		M <sup>2</sup>	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
37.03		Paper, cardboard and textile, for photographic filming (shooting), sensitive (susceptible) and un-shot (not filmed)		
	37 03 10 00	- Coils (rolls) with width exceeding 610 mm	M <sup>2</sup>	20
		- Other, for utilization in the colored (polychrome) photography filming		
	37 03 20 00	- Other	M <sup>2</sup>	20
		Boards (plates), films, paper, cardboard and textile, for photography, filmed (shot) but not developed		
	37 03 90 00	Boards (plates), films for photography, filmed (shot) and developed, other than films used in cinematographic filming (shooting)	M <sup>2</sup>	20
	37 04 00 00		M <sup>2</sup>	20
37.04		- For offset reproduction (photocopying)		
		- minimized films (microfilms)		
		- Other		
37.05		Films for cinematography, filmed (shot) and developed, silent (voiceless), voiced or composed only of vocal (sonic) recording		
	37 05 10 00	- With width 35 mm or more:	kilogram	20
		--- Cultural, scientific, agricultural, healthy or educational films		
	37 05 20 00	--- Other	kilogram	20
	37 05 90 00	- Other:	kilogram	20
37.06	37 06 10 10		Kilogram	20
	37 06 10 90		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
37.07	37 06 90 10	--- Cultural, scientific, agricultural, healthy or educational films	Kilogram	20
	37 06 90 90	--- Other Chemical preparations for utilization in photographic filming (shooting), except for varnish, glue or adhesive materials and similar preparations, non-mixed materials for being used in photographic filming (shooting), accommodated in particular quantities or prepared for retail sale and ready for direct application. - Emulsifiers for sensitization (susceptibility) - Other: --- Materials for development (developing) --- Materials for fixation (fixing)	kilogram	20
	37 07 10 00	---Materials for strengthening and materials for diminution (lessening). --- Materials for transmutation	Liter	20
	37 07 90 10	--- Materials for cleaning (cleansing) --- Other	Liter	20
	37 07 90 20		Liter	20
	37 07 90 30		Liter	20
	37 07 90 40		kilogram	20
	37 07 90 50		kilogram	20
	37 07 90 90		Kilogram	20

## Chapter 38

### Miscellaneous Chemical Products

#### Notes:

#### 1- This chapter does not cover:

(a) Separate chemically defined elements or compounds, except for:

1- Artificial graphite (heading 38.01).

2- Insecticides, rodenticides, fungicides, herbicides, poisons for Rodentia, germination stoppers (germicides), regulators of plant growth, antiseptics (disinfectants) and similar products accommodated at the shapes or in the packages (covers) of heading 38.08.

3- The products accommodated as chargers for fire extinguishers or fire extinguishing ejectors (projectiles) (heading 38.13).

4- The certified reference materials identified in paragraph (2) hereunder.

5- The products mentioned at the paragraphs a and c of note 3 hereunder.

(b) Mixtures of chemical products and food materials or other materials having a food value, of used for preparing foods ready for human consumption (heading 21.06 in general).

(c) Dust and remains (including the mud (alluvium), other than sewerage silt (sludge), containing minerals, arsenic or their mixtures and satisfy the provisions of paragraphs (a) and (b) of note 3 at chapter 26 (heading 26.20).

(d) Medicaments (heading 30.03 or 30.04).

(e) The consumed catalyzes (chemical agents) of used in extracting ordinary minerals or manufacturing chemical compounds which are based on ordinary minerals (heading 26.20), the consumed catalyzes of principally used for retrieving precious minerals (heading 71.12) as well as the catalyzes composed of minerals of mineral mixtures (casts) at the shape of extremely fine powders or mineral textiles (section fourteen or fifteen).

2- (a) For the purpose of heading 38.22, the term "certified reference materials" means the reference materials accompanied by a certificate showing the values of certified (approved) properties, the methods applied for determining these values, degree of confidence particular to each value which is valid for the purposes of analysis, standardization or reference.

(b) Except for the products of chapter 28 or 29, and in order to itemize the certified reference materials, heading 38.22 has precedence over any other heading in the Table.

3- The following products are covered in heading 38.24 and are not covered in any other heading of custom tariffs Table headings:

- (a) The planted crystals (except for optical elements) of magnesium oxide or halides of alkali or dusty (earthy) alkali minerals where the unit weight thereof is not less than 2.5 grams.
- (b) Oils of fusel and oils of duple.
- (c) Ink removers accommodated in packages (covers) for retail sale.
- (d) The compounds for writing correction on the copying paper and the other liquids for writing correction, accommodated in packages (covers) for retail sale.
- (e) Articles of fusible pottery (ceramics) for examining ovens temperature (such as: Sager cones).

4- The term "municipal waste" – wherever of this Table – means the waste of collected of houses, hotels, restaurants, hospitals, shops, offices, etc..., sweepings of roads and pavements, offal (trash) of building and demolition. The municipal waste contains, in general, a wide genus of materials, e.g., plastics, rubber, wood, paper, textile, glass, minerals, food materials, broken furniture and other spoiled or insignificant, but the "municipal waste" do not cover the following:

- (a) The materials separated of the junk, e.g., the rubbish of plastics, rubber, wood, paper, textile, glass, minerals and consumed batteries which subordinate their specific headings at the Table.
- (b) The industrial waste.
- (c) The waste of pharmaceutical preparations which definition was of note 4 (k) of chapter 30.
- (d) The medical waste which definition is of paragraph (a) of note 6 hereunder.

5- For the purposes of heading 38.25, the term "sewerage silt (sludge)" means the mud (alluvium) resulting of wastewater treatment plants of cities and these pre-treatment waste cover the remainders of cleaning and the unstable sludge. The stable sludge is excluded of this chapter if it was valid for being used as fertilizers (chapter 31).

6- For the purposes of heading 38.25, the term "other waste" is applied to the following:

- (a) The medical waste which are the contaminated waste resulting of medical research, diagnosis, treatment or other medical, surgical operations, dentistry or veterinary medicine which mostly cover microorganisms and pharmaceutical materials and require special procedures for disposal thereof (such as: contaminated dressings, used gloves and used syringes).
- (b) The waste of organic solvents.
- (c) The remainders of chemical cleaning solutions, hydraulic liquids, brake-liquids and anti-freezing solutions.
- (d) Other waste of chemical industries or of industries related thereto.

However, the term "other waste" does not cover the waste principally containing petroleum oils or the oils obtained of bituminous mineral materials (heading 27.10).

**Sub-headings Note:**

**6- For the purposes of sub-headings 382541 and 382549, the "waste of organic solvents" are waste which principally contain organic solvents that are unfit at their present shape as initial products, whether or not prepared for retrieving (restoring) the solvents.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
38.01 38.02		Artificial graphite, colloidal or colloidal graphite, preparations based on graphite or other carbon, at the shape of pastes, conglomerations, boards (plates) or other of semi-manufactured materials. - Artificial graphite - Colloidal or colloidal graphite - Carbonic pastes for electrodes and similar pastes for furnaces (ovens) lining - Other: --- Mixtures of graphite with mineral oils --- Other		
	38 01 10 00		Kilogram	5
	38 01 20 00		kilogram	5
	38 01 30 00		Kilogram	5
				5
	38 01 90 00		Kilogram	5
	38 01 90 90		Kilogram	



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
38.02		Activated coal, activated natural mineral products, animal fine dust, including exhausted (depleted) coal fine dust		
	38 02 10 00	- Activated coal	Kilogram	5
	38 02 90 00	- Other	kilogram	5
38.03	38 03 00 00	Toll oil (resin solution), whether it was refined	Kilogram	5
38.04	38 04 00 00	Washing solutions which are residuals of cellulose pastes industry, whether or not concentrated, removal of sugar or chemically treated, including lignin sulphates except for (Toll oil) of heading 38.03.	Kilogram	5
38.05		Essences of turpentine, resulting of piney wood or of the operation of manufacturing paper pulp by "sulphates" and other essences of turpentine resulting of the operation of distilling or other processes on the Coniferae woods, raw dipentene, turpentine produced by the "sulphates" method and other raw brass-mine, pine oil containing alpha-turbinols as a principal component.		Free
		- Essences of turpentine, resulting of piney wood or of the operation of manufacturing paper pulp by "sulphates"		
		- Pine oils		
		- Other		
	38 05 10 00			
	38 05 20 00			
	38 05 90 00		Kilogram	
			Kilogram	15
			Kilogram	15

				15
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Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
38.06		Asafetida-rind, resinoid acids and their derivatives, essences and oils of asafetida-rind, processed gums.		
	38 06 10 00	- Asafetida-rind and resinoid acids	Kilogram	5
	38 06 20 00	- Salts of asafetida-rind, salts of resinoid acids and salts of their derivatives, except for the salts of (modified) asafetida-rind	Kilogram	5
		- Ester gums		
		- Other:		
	38 06 30 00	Wood (timber) tar, wood tar oils, wood creosote, wood naphtha, vegetable pitch (blacktop), pitch for painting (coating) beer barrels (casks) and similar products based on asafetida-rind, resinoid acids or vegetable pitch (blacktop)	Kilogram	5
	38 06 90 00		Kilogram	5
38.07	38 07 00 00		kilogram	5
38.08		Insecticides, rodenticides, fungicides, herbicides, germination stoppers (germicides), regulators of plant growth, antiseptics (disinfectants) and similar products accommodated at shapes or in packages (covers) for retail sale or as preparations or similar (such as ribbons (strips), marline cords, sulphite waxes and housefly eradication wallpapers).		
		- Insecticides:		
		--- Liquid		
		--- Bruised (powder)		
		--- In discharging (sprinkling) containers		

	38 08 10 10 38 08 10 20 38 08 10 30		liter Kilogram Kilogram	Free  Free  Free
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Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
38.09	38 08 10 90	--- Other	Kilogram	Free
	38 08 20 00	- Fungicides	Kilogram	
	38 08 30 00	- Herbicides, germination stoppers (germicides), regulators of plant growth	Kilogram	
		- Antiseptics (disinfectants)		Free
	38 08 40 00	- Other	liter	Free
	38 08 90 00	Factors (agents) for accommodation, preparation and acceleration of dyeing, coloring materials fixation, other products and preparations (such as preparations for painting (coating) or colors fixation), of the used at the industries of textiles, paper, leather and similar industries, not elsewhere specified or included.	liter	
		- Based on starchy (amyloid) materials:		Free
		--- Preparations for fixing clothes ironing (such as Maritto, etc...)		
		--- Other		10
		- Other:		
		-- Of used at textile industry or similar industries:		
		--- Softener for clothes and towels (such as Lenore, etc...)	Kilogram	
		--- Other	kilogram	
	38 09 10 10	-- Of used at paper industry or similar industries		
	38 09 10 90	-- Of used at leather industry or similar industries	Kilogram	
			Kilogram	5
			Kilogram	5
	38 09 91 10		kilogram	5
	38 09 91 90			
	38 09 92 00			5
	38 09 93 00			5
				5

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Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
38.10	38 10 10 00	Preparations for cleaning metals surfaces before painting, "Flex" and other auxiliary metals welding preparations, powders and pastes composed of minerals and other materials for welding, preparations of used as painting, filling, for welding bars or rods.  - Preparations for cleaning metals surfaces before painting, powders and pastes composed of minerals and other materials for welding of metals  - Other	Kilogram	5
38.11	38 10 90 00	Preparations for monitoring ignition of motors fuel, anti-oxidants and anti-gumming preparations, preparations for improving oils viscosity, preparations for preventing metals corrosion (wearing away) and other similar preparations which are added to mineral oils (including gasoline) or other liquids used for the same purpose as mineral oils.  - Preparations for monitoring ignition of motors fuel: -- Based on lead compounds -- Other  - Preparations which are added to lubrication (greasing) oils: -- Containing petroleum oils or bituminous mineral oils -- Other	kilogram          Kilogram Kilogram   liter  liter	5             5 5   5 5
	38 11 11 00			5
	38 11 19 00			5
	38 11 21 00			5
	38 11 29 00			5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
38.12	38 11 90 00	- Other Preparations for accelerating rubberisation (accelerators), compound flexible agents for rubber or plastics, not elsewhere specified or included, anti-oxidant preparations and other compound fixations for rubber or plastics.	liter	5
	38 12 10 00	- Preparations for accelerating rubberisation - Compound flexible agents for rubber or plastics - Anti-oxidant preparations and other compound fixations for rubber or plastics	Kilogram	Free
	38 12 20 00	Preparations and chargers for fire extinguishers, projectiles (ejectors) packaged for fire extinction	kilogram	
	38 12 30 00	Compound organic solvents and diluters, not elsewhere specified or included, preparations for removal of painting or varnish	Kilogram	Free
	38 13 00 00	Starters and accelerators of chemical interaction, intermediary preparations, not elsewhere specified or included. - Borne intermediaries:	Kilogram	Free
38.13	38 14 00 00	-- Containing nickel or compounds of nickel as an active material -- Containing a precious metal or compounds of a precious metal as an active material	Kilogram	5
38.14				15
38.15	38 15 11 00		Kilogram	
	38 15 12 00		kilogram	15
				15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
38.16	38 15 19 00	-- Other	Kilogram	10
	38 15 90 00	- Other	kilogram	10
	38 16 00 00	Cement, mortar, concrete and similar compounds, endure (support) temperature, except for the products of heading 38.01.	kilogram	10
38.17	38 17 00 00	Mixed alkyl benzenes and mixed alkyl naphtha, other than those of heading 27.07 or 29.02		
38.18	38 18 00 00	Activating chemical elements (agents) for being used in electronics, at the shape of discs (plates), thin sheets or similar shapes, activating chemical compounds for being used in electronics	kilogram	10
38.19	38 19 00 00	Liquids for hydraulic brakes and other liquids prepared for hydraulic motion conveyance, neither contain petroleum oils nor bituminous mineral oils or contain less than 70% by weight of these oils	kilogram	5
		Anti-freezing preparations and liquids preventing ice formation		
		Intermediary preparations for growing microorganisms	liter	5
38.20	38 20 00 00	Reagent tracers for diagnosis or laboratories on backing, prepared reagent tracers for diagnosis or laboratories, whether or not 9on backing, except for those covered in headings 30.02 or 30.06		
38.21	38 21 00 00	Mono carboxylic manufactured stearic fatty acids, acidic oils resulting of refining, industrial fatty (adipose) alcohols.	liter	5
38.22	38 22 00 00		kilogram	
28.23			kilogram	Free
			5	



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
38.24	38 23 11 00	- Mono carboxylic manufactured stearic fatty acids, acidic oils resulting of refining: -- Stearic fatty acid	Kilogram	5
	38 23 12 00	-- Oil acid	kilogram	5
	38 23 13 00	-- Fatty acids of Toll oil	Kilogram	5
	38 23 19 00	-- Other	kilogram	5
	38 23 70 00	- Industrial fatty (adipose) alcohols	kilogram	5
		Binders prepared for utilization in casting moulds, products and preparation for chemical industries or industries elated thereto (including mixtures of natural product), not elsewhere specified or included.		
		- Binders prepared for utilization in casting moulds		
		- Naphthenic acids, their water-insoluble salts and esters		
	38 24 10 00	- Non-agglomerated mineral carbides mixed among themselves or with metal binders	Kilogram	5
	38 24 20 00	- Preparations which are added to cement mortar or concrete	Kilogram	5
	38 24 30 00	- Mortar and concrete, not bearing (enduring) temperature	Kilogram	5
		- Sorbytol, except for that covered in sub-heading 44 00 29 05		
	38 24 40 00	- Mixtures containing super halogenated derivatives for acyclic hydrocarbons including two or more of halogens:	Kilogram	5
	38 24 50 00		kilogram	5
	38 24 60 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	38 24 71 00	-- Containing super halogenated acyclic hydrocarbons only with fluorine or chlorine	Kilogram	5
		-- Other		
	38 24 79 00	- Other:	kilogram	
		--- Ink removers in packages accommodated for retail sale		5
	38 24 90 10	--- Compounds for correction of writing on the copying paper accommodated for retail sale	Kilogram	5
	38 24 90 20	--- Ammonium hydroxide and oxide residual of refining operation of illumination gas	Kilogram	
		--- Oxygen stone (oxalates)		5
	38 24 90 30	--- Additions for solidification of varnish or glue	Kilogram	
		--- Auctorial (absorbent) compounds used to create complete vacuity in electrical tubes and valves		5
	38 24 90 40	--- Calcified sodium prepared by saturating (impregnating) pure calcium of sodium hydroxide	Kilogram	5
	38 24 90 50	--- Anti-rust preparations	kilogram	5
		--- Other:		
	38 24 90 60	----Preparations elaborated to prevent sliding (slipping) of motion conveyance belts	kilogram	5
		---- Liquids for starting operation of petroleum motors		
	38 24 90 70	---- Pastes of transcription based on gelatin	kilogram	5
			Kilogram	
	38 24 90 80			5
			Kilogram	
	38 24 90 91			5
			Kilogram	
	38 24 90 92			5
			Kilogram	
	38 24 90 93			5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
38.25	38 24 90 94	---- Liquid for heat coolers (radiators) containing the material of ethyl glycol ---- Other	Kilogram	5
	38 24 90 99	Rubbish of chemical industries and industries related thereto, not elsewhere specified or included, municipal waste, sewerage waste (sludge), except for waste identified in note 6 of this chapter. - Municipal waste - Sewerage (sludge) waste - Medical waste	kilogram	5
	38 25 10 00	- Junk of organic solvents:	Kilogram	5
	38 25 20 00	-- Halogenated	Kilogram	5
	38 25 30 00	-- Other	Kilogram	5
		- Waste of metals cleaning solutions, hydraulic liquids, brake-liquids and anti-freezing solutions	Kilogram	5
	38 25 41 00		kilogram	5
	38 25 49 00	- Other waste of chemical industries or industries related thereto:	kilogram	5
	38 25 50 00	-- Principally containing organic components -- Other - Other	Kilogram	5
	38 25 61 00		Kilogram	5
	38 25 69 00		kilogram	5
	38 25 90 00		kilogram	5

## **Section VII**

### **Plastics and Articles Thereof, Rubber and Articles Thereof**

#### **Notes:**

- 1- Goods put up in sets consisting of two or more separate constituents some or all of which fall in this section and are intended to be mixed together to obtain a product of section VI or VII are to be classified in the heading appropriate to that product, provided that the constituents are:
  - a- Obviously recognizable according to the manner in which they are put up, as being prepared for utilization together without re-packaging.
  - b- Presented (introduced) together.
  - c- Identifiable with regard to their nature or their quantities percentages as complementary to each other.
- 2- Except for the goods of headings of 39.18 or 39.19, the plastics, rubber and the articles of these materials which are printed or photographed where the printing or photography therein are not secondary matter but their role is basic when being used (on application) fall in chapter 49.

## **Chapter 39**

### **Plastics and Articles Thereof**

#### **Notes:**

- 1- The term "plastics" in the customs tariff table means the materials of headings of 39.01 to 39.14 which, if being subjected to an external effect (in general temperature and pressure, and, when required, utilization of solvent or plasticizer), can – during polymerization stage or in a subsequent stage – take shapes by molding, casting, hauling, foliating or any other process and remain keeping them after termination of such external effect.

The term "plastics" in the customs tariff table also covers the vulcanized fibers. This term does not apply to the materials which are considered as textile materials covered in section XI.

- 2- This chapter does not cover:

(a) Waxes covered in headings 27.12 or 34.04.

(b) Separate chemically defined organic compounds (chapter 29).

- (c) Heparin and its salts (heading 30.01).
- (d) Solutions (other than colodonyone) composed of any of the products of headings 39.01 to 39.13 in volatile organic solvents when the weight of solvent exceeds 50% of the weight of solution (for heading 32.08), stamp sealing papers (heading 32.12).
- (e) Organic surface-active agents and preparations of heading 34.02.
- (f) The fused (molten) gums and the esterified gums of heading 38.06.
- (g) Reagent tracers for diagnosis or laboratories on backing of plastics (heading 38.22).
- (h) Synthetic rubber as identified in chapter 40 as well as articles of synthetic rubber.
- (i) Animals' equipage (harness) and saddlery (heading 42.01), suitcases, traveling bags, handbags (brief cases) and other containers of heading 42.02.
- (j) Products of straw-mats and baskets (scuttles) of chapter 46.
- (k) Covers of walls covered in heading 48.14.
- (l) Products of section XI (textiles and their articles).
- (m) Articles of section XII (such as: shoes, headgears (head dresses) and their parts, rain proof parasols, umbrellas, scepters (wands), whips, riding lashes handles (knobs) and their parts).
- (n) Articles of imitative temptation jewels (trinkets) covered in heading 71.17.
- (o) Articles of section XVI (machines, apparatuses, mechanical or electrical equipment).
- (p) Parts of transporting equipment covered in section XVII.
- (q) Articles of chapter 90 (such as: optical elements, mounts of glasses (spectacles) and drawing tools).
- (r) Articles of chapter 91 (such as: envelopes and cases for watches).
- (s) Articles of chapter 92 (such as: musical instruments and their parts).

(t) Articles of chapter 94 (such as: furniture, apparatuses for lighting (illumination), lighted (illuminated) reference boards and the pre-fabricated buildings).

(u) Articles of chapter 95 (such as: toys and dummies for associations and sports accessories).

(v) Articles of chapter 96 (such as: currycombs (brushes), buttons, slide fasteners (zippers), combs, tobacco-pipe cane-reeds, cigarette- backings (mouthpieces) and the like, vials (flasks) isolating parts and the like, pens and pencils).

3- Headings 39.01 to 39.11 apply only to products obtained by chemical synthesis falling in the following categories:

(a) Liquid synthetic poly-olefins where less than 60% of their volume is distilled at the temperature of 300 (degrees centigrade) after transformation to 1,013 millibar on application of a distillation process with low pressure (headings 39.01 and 39.02).

(b) Resins which are not with high polymerization of genus Coumarone-Endean (heading 39.11).

(c) Other synthetic polymers where their monomers units average is 5 units at least.

(d) Silicones (heading 39.10).

(e) Resoles (heading 39.09) and other pre-polymers.

4- The expression "compound polymers" "copolymers" means all polymers where not any individual unit of their monomers compose the percentage of 95% or more by weight of the total polymer components.

For the purposes of this chapter, and unless stated otherwise, the compound polymers (copolymers) (including the products of compound chemical condensation process (co-poly condensate), the products of internal organization, in addition to various fractions (co-poly addition), the agglomerated compound polymers and the grafted compound polymers) and the mixtures of polymers are covered in the heading which contains the polymers of that co-monomer predominant by weight over any co-monomer individually. In order to apply this note, the units of co-monomers composing the polymers which are covered in the same heading should be treated as one unit "i.e., they should be calculated together".

If no single co-monomer is predominant by weight, the compound polymers or the mixtures of polymers are covered, according to the case, in the heading which comes subsequently in the serial order of headings that can be taken into consideration for the classification.

- 5- Chemically-modified polymers, where only the parts subordinate to the main polymer series are changed by chemical interaction, should be classified in the heading appropriate to the non-modified polymer. These provisions do not apply to the grafted compound polymers.
- 6- According to the concept of headings 39.01 to 39.14, the expression of "primary forms" applies only to the following shapes:
  - (a) Liquids and pastes, including dispersions (emulsifiers and suspended solutions) and liquids.
  - (b) Rough pellets, pieces, grits (grouts) or powders (including the molding powders), granules, chips and similar blocks of irregular shapes.
- 7- Heading 39.15 does not cover the waste, remainders, clips and scrapes referring to the same material that can be plasticized by heating and transformed to the primary shapes (headings 39.01 to 39.14).
- 8- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether or not finished products or semi-manufactured, of used in general for transporting, connecting or distributing gases or liquids (such as ribbed polygonal fire hoses and perforated pipes). However, this term covers the covers of sausage (thick or thin) and the other flattened tubes. But, in exception to what was lately mentioned, the having an internal cross-section which is non-circular, non-flattened or rectangular (where the length does not exceed one and half times the width) or having the regular polygon shape, are not considered as tubes, pipes or hoses, but as special shapes (profiles).
- 9- For the purposes of heading 39.18, the expression "covers of walls or ceilings of plastics" means products in coils (rolls) with width not less than 45 cm, utilizable for decorating walls or ceilings, composed of plastics permanently fixed on backing (stand) of any material other than paper, where the layer of plastics therein (on the apparent face) are granulated, variegated (dappled), colored, printed by ornamentations or decorated by any method whatsoever.
- 10- In headings 39.20 or 39.21, the expression "boards, plates, rolls, ribbons (strips) and thongs (straps)" means only the boards, plates, rolls, ribbons (strips) and thongs (straps) (other than those of chapter 54), and the pellets having regular geometric shapes, whether or not printed or otherwise surface-processed, non-cut, or cut in rectangular or square shapes, but not processed to a larger extent (whether the cutting process endowed (availed) thereto the quality of ready-for-use).
- 11- Heading 39.25 applies only to the following articles, i.e., the products which were not incorporated in any of the previous headings of sub-chapter 2:
  - (a) Tanks and reservoirs (including organic remains reservoirs), casks (vats) and similar containers with capacity exceeding 300 liters.
  - (b) Constructional elements particularly used in floors, walls, partitions, ceilings or roofs.
  - (c) Spouts (gargoyles) and their accessories.
  - (d) Doors, windows, their frames and doorsills (thresholds).
  - (e) Verandas (balconies), handrails, fences, gates and similar enclosures.

- (f) Shutters of windows, doors, plastic internal curtains (including the polygon curtains), similar , their parts and accessories.
- (g) Large shelves prepared for permanent installation and fixation, e.g., in stores, workshops or warehouses.
- (h) Ornamentations and architectural decorative shapes particularly ridged (jagged) decorations, domes (cupolas) and dovecots.
- (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls and other parts of buildings, such as handles (knobs), cables, arches (vaults), towel backings (Stands), keyboards and other protective boards.

**Sub-headings Note:**

1- Within any of these chapter headings, polymers, including compound polymers "copolymers" and chemically modified polymers, are classified according to the following provisions:

(a) When there is a sub-heading under the name "other" at the same serial order of specific sub-headings:

- 1- The meaning of the term "poly" at the beginning of the name polymer in any sub-heading (e.g., poly-ethylene and poly-amide –6,6) means that the unit (or units) of monomer composing such polymer, when taken together, should reach 95% or more by weight of the total polymer content.
- 2- Compound polymers of the sub-headings 39 01 30, 39 03 00, 39 03 30 and 39 04 30 are classified in these sub-headings, provided that the co-monomer units of such compound polymers represent 95% or more by weight of the total polymer content.
- 3- Chemically modified polymers are classified in the sub-heading named "other", provided that the chemically modified polymers are not covered in any other more specific sub-heading.
- 4- Polymers, where the conditions identified in the above-mentioned paragraphs 1-, 2-, or 3- do not apply, are classified in the sub-heading, among the sub-headings remaining in the serial order, which covers the polymers of the monomer unit predominant by weight over any other co-monomer unit individually. For that reason, the units of mono fractions composing the polymers covered in the same sub-heading should be collectively taken.

The units of co-monomers, composed only of polymers in the same serial order of the considered sub-headings, should be compared among themselves.

(b) In case when there is not a sub-heading named "other" in the same serial order:

- 1- Polymers are classified in the sub-heading covering polymers of the same monomer unit that exceeds by weight any of other monomer units individually. For this purpose, monomer units covered in the same sub-heading should be calculated together without comparing except for the co-monomer units composing polymers of the considered serial order (series).



2- Chemically-modified polymers are classified in the sub-heading subordinated to the non-modified polymers.

Mixtures of polymers are classified in the same sub-heading as polymers at the same monomer units and the same percentages.

3- For the purposes of sub-heading 39 20 43 00, the term plasticizers covers the secondary plasticizers.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.01		<b>I- Primary Shapes</b>		
		Ethylene polymers, at their primary shapes.		
	39 01 10 00	- Poly ethylene with specific weight less than 0.94	Kilogram	5
	39 01 20 00	- Poly ethylene with specific weight 0.94 or more	kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.02	39 01 30 00	- Ethylene copolymers – vinyl acetate	Kilogram	5
		- Other		
	39 01 90 00	Polymers of propylene or other olefins, at their primary shapes.	Kilogram	5
		- Poly propylene		
39.03	39 02 10 00	- Poly iso-butylenes	Kilogram	5
	39 02 20 00	- Propylene copolymers	Kilogram	5
	39 02 30 00	- Other	Kilogram	5
	39 02 90 00	Styrene polymers, at their primary shapes.	Kilogram	5
		- Poly styrene:		
		-- Extensible		
		-- Other		
	39 03 11 00	- Copolymers styrene – Acrylonitril (SAN)		5
	39 03 19 00	- Copolymers Acrylonitril – butadiene – styrene (ABS)	kilogram	5
	39 03 20 00	- Other	Kilogram	5
		Vinyl chloride polymers or other halogenated olefins, at their primary shapes.	Kilogram	
	39 03 30 00	- Poly (vinyl chloride) not mixed with other materials	Kilogram	5
	39 03 90 00	- Poly (vinyl chloride) other shapes:		5
		-- Non plastics	Kilogram	
39.04		-- Plastics		5
		- Copolymers of vinyl chloride and vinyl acetate	Kilogram	
	39 04 10 00		Kilogram	5
	39 04 21 00		Kilogram	5
	39 04 22 00		Kilogram	5
	39 04 30 00		Kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.05	39 04 40 00	- Other vinyl chloride polymers	Kilogram	5
	39 04 50 00	- Polymers of phenylene chloride	Kilogram	5
		- Fluoro polymers:		
	39 04 61 00	-- Poly tetra Fluoro ethylene	Kilogram	5
	39 04 69 00	-- Other	Kilogram	5
	39 04 90 00	- Other	Kilogram	5
		Polymers of vinyl acetate or other vinyl esters, at their primary shapes, other vinyl polymers, at their primary shapes.		
		- Acetate of (poly vinyl):		
		-- In aquatic dispersions		
	39 05 12 00	-- Other	Kilogram	5
	39 05 19 00	- Copolymers of vinyl acetate:	kilogram	5
		-- In aquatic dispersions		
	39 05 21 00	-- Other	Kilogram	5
	39 05 29 00	- Alcohol of (poly vinyl), whether it contained a non-hydrolytic group of acetate	Kilogram	5
39.06	39 05 30 00	- Other:	Kilogram	5
		-- Copolymers		
		-- Other		
	39 05 91 00	Acrylic polymers at their primary shapes.	Kilogram	5
	39 05 99 00	- Poly (metha-acrylic methyl)	Kilogram	5
39.07		- Other		
	39 06 10 00	Poly acetyl, poly ethers, resins epoxides, at their primary shapes, poly carbonates, alkyd resins, allelic polyesters and other esters, at their primary shapes.	Kilogram	5
	39 06 90 00		Kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.08	39 07 10 00	- Poly acetyl	Kilogram	5
	39 07 20 00	- Other poly ethers	Kilogram	5
	39 07 30 00	- Resins epoxides	Kilogram	5
	39 07 40 00	- Poly carbonates	Kilogram	5
	39 07 50 00	- Alkyd resins	Kilogram	5
	39 07 60 00	- Terphthalate (poly ethylene).....	Kilogram	5
		- Other poly esters:		
	39 07 91 00	-- Unsaturated	kilogram	5
	39 07 99 00	-- Other	Kilogram	5
		Poly amides, at their primary shapes.		
39.09		- Poly amides: -6, -11, -12, -6,6, -6,9, -6,10 or -6,12		
	39 08 10 00	- Other	Kilogram	5
	39 08 90 00	Amino resins, phenolic resins, poly urethanes, at their primary shapes.	Kilogram	5
39.10		- Resins of urea, resins of thio-urea.		
		- Resins of melamine		
	39 09 10 00	- Other amino resins	Kilogram	5
	39 09 20 00	- Phenolic resins	Kilogram	5
	39 09 30 00	- Poly urethanes	Kilogram	5
	39 09 40 00	Silicones, at their primary shapes.	Kilogram	5
	39 09 50 00	Resins of petroleum and resins of coumarone – indene, poly turbine, poly sulfite and other product of note 3 of this chapter, not elsewhere specified or included, at their primary shapes.	Kilogram	5
39.11	39 10 00 00		Kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.12	39 11 10 00	- Resins of petroleum, resins of coumarone, resins of indene, resins of coumarone-indene and poly turbine	Kilogram	5
		- Other		
	39 11 10 90	Cellulose and its chemical derivatives, not elsewhere specified or included, at their primary shapes.	Kilogram	5
		- Cellulose acetate:		
		-- Non-plasticizers		
		-- Plasticizers		
	39 12 11 00	- Cellulose nitrate (including clododyone)	Kilogram	5
	39 12 12 00	- Cellulose ethers:	Kilogram	5
	39 12 20 00	-- Carboxyl methyl cellulose and its salts	Kilogram	5
		-- Other		
39.13		- Other		
	39 12 31 00	Natural polymers (e.g., alginic acid) and modified natural polymers (e.g., solidified protein or chemical derivatives of natural rubber), not elsewhere specified or included, at their primary shapes.	Kilogram	5
	39 12 39 00			
	39 12 90 00	- Alginic acid and its salts and esters	kilogram	5
		- Other	Kilogram	5
		Substitutes of ions based on polymers covered in headings of 39.01 to 39.13, at their primary shapes.		
				5
	39 13 10 00			5
	39 13 90 00		Kilogram	5
	39 14 00 00		Kilogram	
39.14			Kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.15		<b>II- Waste, Parings and Scrap, Semi-manufactures; Articles</b>		
		Waste, parings and scrap, of plastics.		
		- Of ethylene polymers		
		- Of styrene polymers		
39.16	39 15 10 00	- Of vinyl chloride polymers	Kilogram	10
	39 15 20 00	- Of other plastics	Kilogram	10
	39 15 30 00	Monofilaments of which any cross-section dimension exceeds 1 mm, rods, sticks or special shapes (profiles) of plastics, whether or not surface processed, but not more otherwise processed.	Kilogram	10
	39 15 90 00		Kilogram	10
		- Of ethylene polymers		
		--- Monofilaments of which any cross-section dimension exceeds 1 mm		
		--- Rods, sticks or special shapes (profiles)		
		- Of vinyl chloride polymers		
		--- Monofilaments of which any cross-section dimension exceeds 1 mm	Kilogram	10
		--- Rods, sticks or special shapes (profiles)		
		- Of other plastics	Kilogram	10
	39 16 10 10			
	39 16 10 20			
	39 16 20 10		Kilogram	10
	39 16 20 20		Kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.17	39 16 90 10	--- Monofilaments of which any cross-section dimension exceeds 1 mm	Kilogram	10
	39 16 90 20	--- Rods, sticks or special shapes (profiles) Tubes, pipes, hoses and their accessories (e.g., insulators, connectors and elbows (bent angels) of plastics. - Artificial guts (sausage casings) of solidified protein or cellulose plastics - Tubes, pipes and hoses, solid:	Kilogram	10
	39 17 10 00	- Of ethylene polymers - Of propylene polymers - Of vinyl chloride polymers - Of other plastics - Other tubes, pipes and hoses:	Kilogram	15
	39 17 21 00	-- Flexible tubes, pipes and hoses which can endure (bear) at least pressure degree of 27.6 millibar (MPa)	Kilogram	15
	39 17 22 00		Kilogram	15
	39 17 23 00		Kilogram	15
	39 17 29 00	-- Other, neither reinforced nor otherwise combined with other materials, without installations (accessories):	kilogram	15
	39 17 31 00	--- Tubes for beverage sucking (Sipping tubes (pipettes)) --- Other -- Other, neither reinforced nor otherwise combined with other materials, having installations (fittings):	Kilogram	15
	39 17 32 10		Kilogram	15
	39 17 32 90		Kilogram	15
	39 17 33 00		Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.18	39 17 39 00	-- Other	Kilogram	15
	39 17 40 00	- Installations (fittings)	Kilogram	15
39.19		Floor covers of plastics, whether or not auto-adhesive, at the shape of rolls, squares or slabs, covers of walls or ceilings of plastics, as identified at note 9 of this chapter.		
		- Of vinyl chloride polymers		
39.20	39 18 10 00	- Of other plastics		
	39 18 90 00	Boards, plates, thongs (straps), papers and other flat shapes of plastics, auto-adhesive, whether or not at the shape of rolls.	Kilogram	15
		- Rolls which width does not exceed 20 centimeters	Kilogram	15
	39 19 10 00	- Other		
	39 19 90 00	Other boards, plates, rolls, ribbons (strips) and thongs (straps) of plastics which are non-cellular, non-reinforced, stratified or combined with other materials, without backing (stand).	Kilogram	15
		- Of ethylene polymers		
		- Of propylene polymers		
		- Of styrene polymers		
		- Of vinyl chloride polymers:		
	39 20 10 00	-- Containing not less than 6% by weight of plastics		
	39 20 20 00	-- Other:		15
	39 20 30 00	--- Tablecloths (coverings)	Kilogram	15
			kilogram	15
	39 20 43 00		Kilogram	
				15
	39 20 49 10		Kilogram	
				15
			Kilogram	



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.21	39 20 49 90	-- Other	Kilogram	15
		- Of acrylic polymers:		
	39 20 51 00	-- Of poly (Methacrylic methyl)	Kilogram	15
	39 20 59 00	-- Other	kilogram	15
		- Of poly carbonates, alkylic resins, poly allelic esters or other polyesters:		
		-- Of poly carbonates		
	39 20 61 00	-- Of poly (ethylene terphthalate).	Kilogram	15
	39 20 62 00	-- Of unsaturated polyesters	Kilogram	15
	39 20 63 00	-- Of other polyesters	Kilogram	15
	39 20 69 00	- Of cellulose or its chemical derivatives:	Kilogram	15
		-- Of renewed cellulose		
		-- Of vulcanized fibers		
	39 20 71 00	-- Of cellulose acetate	Kilogram	15
	39 20 72 00	-- Of other cellulose derivatives	Kilogram	15
	39 20 73 00	- Of other plastics:	Kilogram	15
	39 20 79 00	-- Of butyral (poly vinyl)	Kilogram	15
		-- Of poly amides		
	39 20 91 00	-- Of amino resins	kilogram	15
	39 20 92 00	-- Of phenolic resins	Kilogram	15
	39 20 93 00	-- Of other plastics	Kilogram	15
	39 20 94 00	Other boards, plates, rolls, ribbons (strips) and thongs (straps) of plastics.	Kilogram	15
	39 20 99 00	- Cellular products:	Kilogram	15
		-- Of styrene polymers		
		-- Of vinyl chloride polymers		
	39 21 11 00		Kilogram	15
	39 21 12 00		Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.22	39 21 13 00	-- Of poly urethanes	Kilogram	15
	39 21 14 00	-- Of renewed cellulose	Kilogram	15
	39 21 19 00	-- Of other plastics	Kilogram	15
	39 21 90 00	- Other	Kilogram	15
28.23		Bathtubs, troughs (basins), shower bathes (douche), wash bowls, lavatory sinks, wash stands, toilets, their seats and covers, water flush storages (siphons) and similar for sanitary applications, of plastics.		
		- Bathtubs, troughs (basins), shower bathes (douche), wash bowls, lavatory sinks		
		- Toilets seats and covers		
	39 22 10 00	- Other		
		Articles for commodities covering and transporting, of plastics, seals, covers, capsules and other of closing, of plastics.	Kilogram	15
	39 22 20 00			
	39 22 90 00	- Cases (boxes), packets (packs), cages (crates, coops) and similar :	Kilogram	15
		--- For transporting poultry	Kilogram	15
		--- For transporting beverage and dairy products		
		--- Other		
		- Sacks (pouches) and bags (including cones):		
		-- Of ethylene polymers		
		-- Of other plastics		
	39 23 10 10		Kilogram	15
	39 23 10 20		Kilogram	15
	39 23 10 90		Kilogram	15
	39 23 21 00		Kilogram	15
	39 23 29 00		Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.24	39 23 30 00	- Vials (flasks), cups, beakers and similar	Kilogram	15
	39 23 40 00	- Spools, reels (bobbins) and similar backings (stands)	Kilogram	15
	39 23 50 00	- Seals (stopples, plugs), covers, capsules and other of closing	Kilogram	15
	39 23 90 00	- Other		
		Tableware, kitchenware, other home utensils, instruments for cleaning and health care, of plastics.		
		- Tableware and kitchenware:		
		--- Containers for reserving ice and food		
		--- Forks, spoons and knives		
		--- Plates, dishes and cups		
		--- Feeding (nursery) bottles		
	39 24 10 10	--- Other	Kilogram	
	39 24 10 20	- Other:	Kilogram	30
	39 24 10 30	--- Backings (stands) for toothbrushes, paper handkerchiefs, and toilet cups	Kilogram	
	39 24 10 40	--- Ashtrays	kilogram	30
	39 24 10 90	--- Coat hangers	Kilogram	30
39.25	39 24 90 10	--- Other	Kilogram	30
		Building tools of plastics not elsewhere specified or included.		
		- Tanks, reservoirs, casks (vats) and other containers with capacity exceeding 300 liters		30
	39 24 90 30		Kilogram	
	39 24 90 40		Kilogram	
	39 24 90 90		Kilogram	30
				30
				30
	39 25 10 00		Kilogram	
				15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
39.26	39 25 20 00	- Doors, windows and their frames, thresholds	Kilogram	15
	39 25 30 00	- Shutters of doors, windows, internal or plastic curtains (including the ribbed polygon curtains), similar and their parts	Kilogram	15
		- Other		
		Other articles of plastics and articles of other materials covered in headings of 39.01 to 39.14.		
	39 25 90 00	- Stationery tools and school tools	Kilogram	<b>15</b>
		- Clothes (dresses) and clothing ware (including gloves, the gloves which cover fingers except for the thumb and the gloves which let the fingers uncovered):		
	39 26 10 00	--- Medical gloves of plastics	Kilogram	15
		--- Other		
		- Installations for furniture, buses (wagons) and the like		
		- Small statuettes and other make-up tools (accessories)		
		- Other:		
	39 26 20 10	--- Medical and pharmaceutical :		15
	39 26 30 90	---- Packages for samples of urine and stool	Kilogram	15
	39 26 30 00	---- Vesicular (pustule) dishes for medical culture	Kilogram	15
			Kilogram	
	39 26 40 00		Kilogram	15
	39 26 90 31		Kilogram	15
	39 26 90 32		Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	39 26 90 39	---- Other	Kilogram	15
	39 26 90 40	--- Screws, bolts, rings and similar parts and accessories for general purpose applications	Kilogram	15
	39 26 90 50	--- Fasteners (padlocks) for handbags, corners for bags, hooks (grapples), arches, clamps (cramps) and furniture legs heels --- Covers for furnishings, covers for commodities, covers for cars (vehicles) and similar protective articles : ---- For goods ---- Other --- Materials transporting belts and motion transfer belts --- Technical articles for industrial and agricultural machines, apparatuses and equipment	Kilogram	15
	39 26 90 61	--- Other:	Kilogram	15
	39 26 90 69	---- Rosaries (beads)	Kilogram	15
	39 26 90 70	---- Imitative glasses for watches	Kilogram	15
	39 26 90 80	---- Hand fans ---- Other	Kilogram	15
	39 26 90 91		Kilogram	15
	39 26 90 92		Kilogram	15
	39 26 90 93		Kilogram	15
	39 26 90 94		Kilogram	15

## Chapter 40

### Rubber and Articles Thereof

#### Notes:

- 1- The term "rubber" in the customs tariff table means, unless stated otherwise, the following products, whether or not vulcanized or solidified: natural rubber, balata, gutta-percha, guayule, chicle, similar natural gums, synthetic rubber and substitutes of rubber derived from oils (vactis) as well as the renewed articles of these products.
- 2- This chapter does not cover:
  - (a) Products of section XI (textiles and their articles).
  - (b) Shoes and their parts (chapter 64).
  - (c) Headgears (head dresses) and their parts (including bath covers (bathing caps) of chapter 65.
  - (d) Mechanical or electrical equipment and their parts of solidified rubber for electrical technical applications of section XVI.
  - (e) Products of chapters 90, 92, 94 or 96.
  - (f) Articles of chapter 95 (except for sports gloves, gloves covering fingers except for the thumb (mittens) and the gloves which let the fingers uncovered (mitts) and articles of headings 40.11 to 40.13.
- 3- The expression "primary forms", of headings 40.01 to 40.03 and 40.05, applies only to the following forms:
  - (a) Liquids and pastes (including juices of natural rubber "latex" subjected to primary vulcanization and other dispersions and solutions).
  - (b) Rough-shaped pellets, similar pieces, spheres, powders, granules, crumbs (fragments) and pellets which are incoherent.
- 4- The expression "synthetic rubber" in note 1- of this chapter and heading 40.02 applies to:
  - (a) Synthetic unsaturated materials which can be finally transformed to heat-elastomerized materials by sulfate- vulcanization and which are not broken by extension (elongation) at the rate of three times their original length within temperature ranging of 18 to 29 degrees centigrade, after subjecting to extension which equals two times their original length, they restore (return to) a length not exceeding one and half their original length through five minutes. In order to apply this test, it is allowed to add the necessary materials for contrastive correlation (inversion) as activators or accelerators of vulcanization, and it is also permitted to add the materials of note 5-b 2 and 3. However, it is not allowed to present any material which is not necessary for contrastive correlation (inversion) such as coloring, elongating and fillers.
  - (b) Thio-blast (TM).
  - (c) Natural rubber modified by grafting or mixing with plastics, non-polymerized natural rubber and mixtures of non-saturated synthetic materials with highly saturated synthetic polymers, provided that the

conditions appropriate for vulcanization, elongation and restoration identified in the above-mentioned paragraph (a) are available in all these products.

5- (a) Headings 40.01 and 40.02 do not cover rubber or the mixtures of rubber added before or after coagulation with the following:

- 1- Accelerators, inhibitors, activators or other vulcanized agents (other than those added for preparing natural rubber "latex" that was subjected to primary vulcanization juices (extracts)).
- 2- Surface colors (pigments) and other coloring materials, other than those which are only added for facilitation.
- 3- Elastomerizing materials or extension (elongation) agents (except for mineral oils in case of rubber extended by oil), filling, inactive or active materials, organic solvents or any other material, except for those allowed in the below-mentioned paragraph (b).

(b) Rubber and mixtures of rubber containing the following materials remain, as the case may be, covered in headings 40.01 or 40.02, provided that such rubber or mixtures of rubber keep (maintain) their basic properties as raw materials:

- 1- Emulsifiers or anti-viscosity agents.
- 2- Small quantities of emulsifiers' dissociation products parts.
- 3- Very small quantities of the following:

Heat-sensitive agents (in general to obtain heat-sensitive latex), cationic surface agents (in general to obtain latex including positive electrical charges), anti-oxidants, coagulants, fragmentation agents, anti-freezing agents, factors which help in transforming to colloidal liquid, agents which are preserving, fixates, viscosity control agents or other similar added materials for specific purposes.

- 6- For the purposes of heading 40.04, the term "waste, clips and remains" means waste, clips and remains residual of the operation of manufacturing and processing rubber and products fabricated of rubber that are finally unfit for utilization in industry because of tearing (laceration), frizzling or other reasons.
- 7- The threads of vulcanized rubber which largest cross-section measurement does not exceed 5 mms are classified as ribbons (strips), bars or special shapes (profiles) in heading 40.08.
- 8- Heading 40.10 covers belts of transporting, belts of machines made of textiles which are saturated, coated, covered, stratified or dressed by rubber.
- 9- The expressions "plates", "boards" and "strips" in headings 40.01, 40.02, 40.03, 40.05 and 40.08 means only the plates, boards, strips and pellets with regular geometric shape, uncut or merely cut to squares or rectangles, whether such cutting availed them the quality of products which are ready for use, whether or not printed or otherwise surface processed, but not cut to another shapes or processed to a larger extent.

But the expressions "bars and special shapes (profiles)" of heading 40.08 means the special shapes (profiles) that whether or not cut to specific lengths and surface-processed, however, were not subjected to other processing to a larger extent.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
40.01	40 01 10 00	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, at their primary shapes or at the shapes of plates, boards or strips. - Juices of natural rubber (latex) whether or not subjected to primary vulcanization - Natural rubber at other shapes: -- Smoked boards -- Technically specified natural rubber "TSNR"	Kilogram	
	40 01 21 00	-- Other	Kilogram	
	40 01 22 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	Kilogram	
	40 01 29 00	Synthetic rubber and substitutes of rubber derived of oils, at their primary shapes, or at the shapes of plates, boards or strips, mixtures of any of the products covered in heading 40.01 with these heading products, at their primary shapes, or at the shapes of plates, boards or strips.	Kilogram	Free
40.02	40 01 30 00		Kilogram	
				Free
				Free
				Free
				Free



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		- Styrene-butadiene rubber (SBR), styrene rubber		
		- Carboxylic butadiene (XSBR):		
	40 02 11 00	-- Of juices of natural rubber (latex)	Kilogram	
	40 02 19 00	-- Other	Kilogram	
	40 02 20 00	- Butadiene rubber (BR)	Kilogram	<b>Free</b>
		- Halogenated isobutene-isoprene (butyl) rubber (IIR), isobutene isoprene rubber (CIIR or BIIR):		
		-- Isobutene-isoprene (butyl) rubber (IIR)		<b>Free</b>
		-- Other		
	40 02 31 00	- Chloroprene (Chloro butadiene) rubber (CR):	Kilogram	
		-- Of juices of natural rubber (latex)		<b>Free</b>
	40 02 39 00	-- Other	Kilogram	
		- Acrylonitril-butadiene rubber (NBR):		
		-- Of juices of natural rubber (latex)		
	40 02 41 00	-- Other	Kilogram	
	40 02 49 00	- Isoprene rubber (IR)	Kilogram	<b>Free</b>
		- Non-conjugate ethylene-propylene-dyne rubber (EPDM)		
	40 02 51 00	- Mixtures of any of products covered in heading 40.01 with these heading products	Kilogram	
	40 02 59 00		Kilogram	
	40 02 60 00	- Other:	Kilogram	<b>Free</b>
	40 02 70 00		Kilogram	
	40 02 80 00		Kilogram	
				<b>Free</b>
				<b>Free</b>

				Free
				Free
				Free
				Free
				Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
40.03	40 02 91 00	-- Of juices of natural rubber (latex)	Kilogram	Free
	40 02 99 00	-- Other	Kilogram	
	40 03 00 00	Renewed rubber at its primary shapes, or at the shapes of plates, boards or strips	Kilogram	
40.04	40 04 00 00	Waste, clips and remains of non-solidified rubber, whether or not transformed into powders or granules	Kilogram	Free
40.05		Mixed rubber, non-vulcanized, at its primary shapes, or at the shapes of plates, boards or strips		
		- Rubber with adding fine dust of coal or silica		
		- Solutions, dispersions other than those covered in sub-heading 40 05 10.		
	40 05 10 00	- Other:		Free
		-- Plates, boards and strips	Kilogram	
	40 05 20 00	-- Other		
		Other shapes of non-vulcanized rubber (e.g., bars, pipes and special shapes (profiles)) & other articles (e.g., discs and rings).	Kilogram	
	40 05 91 00	- Special shapes (profiles) for dressing rubber frames		5
40.06	40 05 99 00	- Other:	kilogram	
		--- Pipelines	Kilogram	5
		--- Discs, rings and isolators (separators)		
		- Threads (strings)		
	40 06 10 00	--- Plates, boards and strips		
		--- Other		
			Kilogram	5
				5
	40 06 90 10			
	40 06 90 20			
			Kilogram	
	40 06 90 30		Kilogram	
	40 06 90 40			10
	40 06 90 90		Kilogram	
			Kilogram	
			Kilogram	10
				10
				10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
40.07	40 07 00 00	Threads (strings), ropes or kedges (cords) of vulcanized rubber	Kilogram	10
40.08		Plates, boards, strips, bars, special shapes (profiles), of vulcanized non-solidified rubber.		
		- Of cellular rubber:		
		-- Plates, boards and strips		
	40 08 11 00	-- Other		
	40 08 19 00	- Of non-cellular rubber:		
		-- Plates, boards and strips	Kilogram	15
	40 08 21 00	-- Other	Kilogram	15
40.09	40 08 29 00	Tubes, pipes and hoses of vulcanized non-solidified rubber, with or without their accessories (e.g., separators, elbows and connectors).	Kilogram	15
		- Non-reinforced or otherwise unified to other materials, without accessories:	Kilogram	15
		-- Without accessories:		
		--- Accommodated to transportation equipment		
		--- Other		
		-- With their accessories:		
		--- Accommodated to transportation equipment		
		--- Other		
	40 09 11 10	- Reinforced or otherwise unified only to a metal:		
		-- Without accessories:		15
	40 09 11 90	--- Accommodated to transportation equipment		
			Kilogram	15
	40 09 12 10		kilogram	15
	40 09 12 90		Kilogram	15
			Kilogram	15
	40 09 21 10			15
			Kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
40.10	40 09 21 90	--- Other -- With their accessories:	Kilogram	15
	40 09 22 10	--- Accommodated to transportation equipment --- Other	Kilogram	15
	40 09 22 90	- Reinforced or otherwise unified only to textile materials: -- Without accessories: --- Accommodated to transportation equipment --- Other	Kilogram	15
	40 09 31 10	--- Accommodated to transportation equipment --- Other -- With their accessories:	Kilogram	15
	40 09 31 90	--- Accommodated to transportation equipment --- Other	Kilogram	15
	40 09 32 10	- Reinforced or otherwise unified only to other materials: -- Without accessories:	Kilogram	15
	40 09 32 90	--- Accommodated to transportation equipment --- Other -- With their accessories: --- Accommodated to transportation equipment --- Other	kilogram	15
	40 09 41 10	Transporting belts and motion transfer belts, of vulcanized rubber. - Material transporting belts: -- Reinforced only by a metal	Kilogram	15
	40 09 41 90		Kilogram	15
	40 09 42 10		Kilogram	15
	40 09 42 90		Kilogram	15
	40 10 11 00		Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	40 10 12 00	-- Reinforced only by textile materials	Kilogram	15
		-- Reinforced only by plastics		
	40 10 13 00	-- Other	Kilogram	15
	40 10 19 00	- Motion transfer belts:	Kilogram	15
	40 10 31 00	- Motion transfer belts, closed, without ends, with trapezoid cross-section (V-shaped belts), notched, with V-shaped ribs, their external parameter length exceeds 60 cm and does not exceed 180 cm	Kilogram	15
		- Motion transfer belts, closed, without ends, with trapezoid cross-section (V-shaped belts), without ribs, their external parameter length exceeds 60 cm and does not exceed 180 cm		
	40 10 32 00	- Motion transfer belts, closed, without ends, with trapezoid cross-section (V-shaped belts), with V-shaped ribs, their external parameter length exceeds 180 cm and does not exceed 240 cm	Kilogram	15
		- Motion transfer belts, closed, without ends, with trapezoid cross-section (V-shaped belts), without V-shaped ribs, their external parameter length exceeds 180 cm and does not exceed 240 cm		15
	40 10 33 00	- Simultaneous motion transfer belts, closed, without ends, toothed (indented), their external parameter length exceeds 60 cm and does not exceed 150 cm	Kilogram	
	40 10 34 00		Kilogram	15
	40 10 35 00		Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
40.11	40 10 36 00	- Simultaneous motion transfer belts, closed, without ends, toothed (indented), their external parameter length exceeds 150 cm and does not exceed 198 cm -- Other New aerial external tires, of rubber.	Kilogram	15
	40 10 39 00	- Of the articles used for tourism cars (including station cars and racing cars)	Kilogram	15
	40 11 10 00	- Of the articles used for buses and trucks - Of the articles used for airplanes - Of the articles used for motorcycles (motorbikes)	Kilogram	10
	40 11 20 00	- Of the articles used for cycles (bikes) - Other, with prominent protrusions (V-shaped) or at similar shapes:	Kilogram	10
	40 11 30 00	-- Of the articles used for agricultural or forestry vehicles and equipment	Kilogram	10
	40 11 40 00	-- Of the articles used for vehicles and equipment for construction or industrial handling with measurement of diameter not exceeding 61 cm	Kilogram	10
	40 11 50 00	-- Of the articles used for vehicles and equipment for construction or industrial handling with measurement of diameter exceeding 61 cm	kilogram	10
	40 11 61 00		Kilogram	10
	40 11 62 00		Kilogram	10
	40 11 63 00		Kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
40.12	40 11 69 00	-- Other	Kilogram	10
		- Other:		
	40 11 92 00	-- Of the articles used for agricultural or forestry vehicles and equipment	Kilogram	10
		-- Of the articles used for vehicles and equipment for construction or industrial handling with measurement of diameter not exceeding 61 cm		
	40 11 93 00	-- Of the articles used for vehicles and equipment for construction or industrial handling with measurement of diameter exceeding 61 cm	Kilogram	10
		-- Other		
	40 11 94 00	Renewed (dressed) or used (secondhand) aerial external tires, of rubber, solid (massive) or hollow (half-massive) tires, ribbons (strips) for tires, lining (inner side) of pipes (flaps), of rubber.	Kilogram	10
		- Renewed (dressed) external tires:		
		-- Of the articles used for cars (including station cars and racing cars)		
	40 11 99 00	-- Of the articles used for buses and trucks	Kilogram	10
		-- Of the articles used for airplanes		
		-- Other		
		- Used (secondhand) external tires		
	40 12 11 00			
	40 12 12 00		Kilogram	10
	40 12 13 00			
	40 12 19 00		Kilogram	10
	40 12 20 00		Kilogram	10
			Kilogram	10
			Kilogram	10
			Kilogram	10



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
40.13	40 12 90 00	- Other Aerial internal tubes of rubber.	Kilogram	10
	40 13 10 00	- Of the articles used for cars (including station cars and racing cars), buses or trucks - Of the articles used for cycles (bikes)	Kilogram	10
40.14	40 13 20 00	- Other Articles for sanitary and pharmaceutical application (including rubber nipples of feeding bottles for infant (babies), of vulcanized rubber, non-solidified, whether they contained parts of solidified rubber.	Kilogram	10
	40 13 90 00	- Contraception protections - Other: --- Water canteens (bottles), ice sacks, health syringes, bags for hot water packaging, droppers and knobs (handles) of droppers (pipettes), protective covers for fingers and bags for oxygen packaging	Kilogram	10
	40 14 10 00	--- Lollipops for infant --- Other	Kilogram	5
	40 14 90 10	Articles of dresses and their accessories (including gloves, the gloves which cover fingers except for the thumb and the gloves which let the fingers uncovered) of vulcanized non-solidified rubber for all purposes.	Kilogram	5
40.15	40 14 90 20		Kilogram	5
	40 14 90 90		Kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
40.16		- Gloves, the gloves which cover fingers except for the thumb (mittens) and the gloves which let the fingers uncovered (mitts):		
	40 15 11 00	-- For surgery	Kilogram	5
		-- Other:		
		--- For fire extinction		
	40 15 19 10	--- For other uses	Kilogram	5
	40 15 19 90	- Other:	Kilogram	5
		--- Suits for divers and fire extinction men		
	40 15 90 10	--- Protective suits for surgeons and radiologists	Kilogram	5
		--- Girdles (waistbands)		
	40 15 90 20	--- Garments, overcoats, coveralls (loincloths), corsets, aprons, trousers (pants) for infant and the like	Kilogram	5
	40 15 90 30	--- Other	Kilogram	5
	40 15 90 40	Other articles of non-solidified rubber	Kilogram	5
		- Of cellular rubber		
		- Other:		
	40 15 90 90	-- Covers for floors and mats (rugs).	Kilogram	5
		-- Eraser		
		-- Rings and separators		
		-- Shock preventions for ships anchorage, whether or not blow- able (puffable)	Kilogram	15
	40 16 10 00	-- Other inflatable (puffable) articles :		
			Kilogram	15
	40 16 91 00		kilogram	15
	40 16 92 00		Kilogram	10
	40 16 93 00		Kilogram	15
	40 16 94 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
40.17	40 16 95 10	--- Pneumatic mattresses, pillows and cushions --- Other	Kilogram	15
	40 16 95 90	-- Other: -- Plaster prepared for repairing hoops, tyres and aerial pipelines (tubes)	Kilogram	15
	40 16 99 10	--- Letters, numbers and the like for stamp sealing --- Parts of locomotives, vehicles and wagons of railways and trams	Kilogram	15
	40 16 99 20	- Parts of vehicles covered in headings of 87.01 to 87.05.....	Kilogram	15
	40 16 99 30	- Parts of vehicles covered in heading 87.10 --- Other	Kilogram	15
	40 16 99 40	Solidified rubber (e.g., ebonite) at all its shapes, including waste and remains, articles of solidified rubber. --- Powders, waste and remains	Kilogram	15
	40 16 99 50	--- Compressors for medical syringes --- Sanitary articles for bathrooms and the like	Kilogram	15
	40 16 99 90	--- Casks (vats) and vessels (jugs) --- Seals --- Rings and separators of dressed (clothed) non-cellular rubber	Kilogram	15
	40 17 00 10	--- Other	Kilogram	
	40 17 00 20		Kilogram	15
				15
	40 17 00 30		Kilogram	
				15
	40 17 00 40		Kilogram	
	40 17 00 50		Kilogram	15
	40 17 00 60		Kilogram	15
				15
	40 17 00 90		Kilogram	
				15

**Section VIII**  
**Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness;**  
**Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than**  
**Silk-Worm Gut)**

**Chapter 41**

**Raw Hides and Skins (Other Than Furskins) and Leather**

**Notes:**

**1- This chapter does not cover:**

- (a) Parings or similar waste of raw hides or skins (heading 05.11).
- (b) Skins of birds or other parts of birds' skins, with their feathers or down (heading 05.05 or 67.01 according to the case).
- (c) Raw (un-tanned) skins, those tanned or accommodated, with their hairs and wools, of hirsute animals (chapter 43). However, the raw (un-tanned) skins, with their hairs or wools, are covered in chapter 41, of bovine articles (including buffaloes), horses, sheep, goats (except for sheep of Astrakhan, Broadtail and Caracole, sheep of Iran and the like, skins of sheep of India, China, Mongolia and Tibet, goats (except for skins of goats of Yemen, Mongolia or Tibet), hogs (including the American wild boars (Peccary), chamois, deer, reindeer (caribou), stags, antelopes and dogs.

**2- (a) Headings of 41.04 to 41.06 do not cover integuments and skins that were subjected to tanning process (including primary tanning) which is reversible (headings of 41.01 to 41.03 according to the case).**

- (b) The expression "renewed skin" means, at the custom tariffs table, only the articles of heading 41.15.

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
41.01	41 01 20 00	Integuments and skins of the species of bovine or horses (tender, salted, dried, calcified, acidified or otherwise preserved, but neither tanned nor foliated "Parchment"), whether or not pluck-out or intersected.  - Skin of bovine species, complete, the individual weight thereof does not exceed 8 kg if it was dry, 10 kg if it was salted and dry, or 16 kg if it was tender, salted when being humid or otherwise preserved  - Integument and skin, complete, the individual weight thereof exceeds 16 kilograms  - Other, including dorsum integuments, tergum integuments and abdominal integuments	Kilogram	
	41 01 50 00	Raw (un-tanned) integuments and skins of sheep (tender, salted, dried, calcified, acidified or otherwise preserved, but neither tanned, clothed, foliated, nor otherwise preserved), whether or not pluck-out or intersected, except for those	Kilogram	

41.02	41 01 90 00	excluded according to note 1-c of this chapter. - With their wools - Pluck-out or without their wools:	Kilogram	10
				10
				10
	41 02 10 00		Kilogram	
				5

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
41.03	41 02 21 00	-- Acidified	Kilogram	5
	41 02 29 00	-- Other	Kilogram	5
		Other raw (un-tanned) integuments and skins (tender, salted, dried, calcified, acidified or otherwise preserved, but neither tanned, foliated "Parchment" nor otherwise accommodated), whether or not pluck-out or intersected, except for those excluded according to notes 1-b or 1-c of this chapter.		
		- Of goats or their young		
41.04		- Of reptiles		
		- Of hog	Kilogram	10
		- Other	Kilogram	10
	41 03 10 00	Tanned or raw (un-tanned) integuments and skins of the species of bovine (including the buffaloes) or horses pluck-out of hair, whether or not intersected, but not accommodated to a larger extent.	Kilogram	10
	41 03 20 00		Kilogram	10
	41 03 30 00			
	41 03 90 00	- At their humid condition:		
		-- The complete external skin side, whether it was intersected		
		-- Other		
		- At their dry condition (raw (un-tanned)):		
		-- The complete external skin side, whether it was intersected	Kilogram	
	41 04 11 00	-- Other	Kilogram	
	41 05 19 00			
				15
	41 05 41 00		Kilogram	15
	41 05 49 00		Kilogram	
				15
				15

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
41.05		Skins of the sheep pluck-out, whether or not intersected, but not accommodated to a larger extent.		
	41 05 10 00	- At their humid condition	Kilogram	
	41 05 30 00	- At their dry condition (raw (un-tanned))	Kilogram	15
		Integuments and skins of other animals, pluck-out, whether or not intersected, but not accommodated to a larger extent.		15
41.06		- Of goats:		
		-- At their humid condition		
	41 06 21 00	-- At their dry condition (raw (un-tanned))		
	41 06 22 00	- Of hogs:	Kilogram	15
		-- At their humid condition	Kilogram	15
		-- At their dry condition (raw (un-tanned))		
	41 06 31 00	- Of reptiles		
	41 06 32 00	- Other:	Kilogram	15
		-- At their humid condition	kilogram	15
	41 06 40 00	-- At their dry condition (raw (un-tanned))		
		Skins which are more accommodated after tanning or drying, including the skins which are foliated (Parchment), of the species of bovine, including buffaloes or horses, pluck-out, whether or not intersected, except for the skins covered in heading 41.14.	Kilogram	15
	41 06 91 00			
	41 06 92 00		Kilogram	15
			Kilogram	15
41.07				

Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
	41 07 11 00	- Complete integuments and skins: -- The complete external skin side, not intersected -- External skin, intersected	Kilogram	15
	41 07 12 00	-- Other	Kilogram	15
	41 07 19 00	- Other, including the sides: -- The complete external skin side, not intersected	Kilogram	15
	41 07 91 00	-- External skin, intersected -- Other	Kilogram	15
	41 07 92 00	Deleted	Kilogram	15
	41 07 99 00	Deleted Deleted Deleted	Kilogram	15
41.08		Skins which are more accommodated after tanning or drying, including the skins which are foliated (Parchment), of sheep, pluck-out, whether or not intersected, except for the skins covered in heading 41.14.		
41.09	41 12 00 00			
41.10				
41.11		Skins which are more accommodated after tanning or drying, including the skins which are foliated (Parchment), of other animals, pluck-out, whether or not intersected, except for the skins covered in heading 41.14.	Kilogram	15
41.12				
41.13		- Of goats - Of hogs - Of reptiles		
	41 13 10 00			15
	41 13 20 00			15
	41 13 30 00			15
			kilogram	
			Kilogram	
			Kilogram	



Heading No.	Harmonized System Code	Description of Goods	Collection Unit	Duty Rate %
41.14	41 13 90 00	- Other Tendered skins (leathers) (recognized as chamois) (including the white leathers similar thereto), patent or clothed leathers, mineralized leathers.	Kilogram	15
	41 14 10 00	- Tendered skins (leathers) (recognized as chamois) (including the white leathers similar thereto) - Patent or clothed leathers, mineralized leathers	Kilogram	15
41.15	41 14 20 00	Renewed leathers based on skin (leather) or its fibers at the shape of plates or boards, whether or not rolls, clippings and other of waste of natural or renewed leather, unfit for application (use) in leather articles, sawdust of leathers, their bruise and powder. - Renewed leathers based on skin (leather) or its fibers at the shape of plates or boards, whether or not rolls - clippings and other of waste of natural or renewed leather, unfit for application (use) in leather articles, sawdust of leathers, their bruise and powder	Kilogram	15
	41 15 10 00		Kilogram	15
	41 15 20 00		Kilogram	15

## **Chapter 42**

### **Articles of Leather, Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silk-Worm Gut)**

#### **Notes:**

#### **1- This chapter does not cover:**

- (a) Sterilized surgical threads or similar sterilized materials for wounds suturing (suture) (heading 30.06).**
- (b) Clothes and their accessories (except for gloves, the gloves which cover fingers except for the thumb and the gloves which let the fingers uncovered) of leather, lined (inside covered) by natural or artificial fur, in addition to clothes and their accessories of leather including external parts of natural or artificial fur, representing not more than simple decorations (heading 43.03 or 43.04, according to the case).**
- (c) Ready-made articles manufactured of reticulations (nets) (heading 56.08).**
- (d) Products of chapter 64.**
- (e) Headgears and their parts of chapter 65.**
- (f) Whips, handgrips of riding whips and other articles of heading 66.02.**
- (g) Buttons of cuff links, bracelets (armlets) or other products of imitative temptation jewels (trinkets) (heading 71.17).**
- (h) Accessories or decorations for animals and saddlery equipage (e.g., stirrup, snaffle (bridoon) and mineral decorations for the horse) which are separately introduced (section fifteen, in general).**
- (i) Musical strings (catguts), leathers of drums and similar tools as well as other parts of musical instruments (heading 92.09).**
- (j) Articles of chapter 94 (such as: furniture, lamps and illumination devices).**
- (k) Articles of chapter 95 (such as: toys and dummies for associations, articles of amusement or sports, their parts and accessories).**
- (l) Buttons, fastening clasps (fibulas), compression buttons, mould of buttons or other similar parts of such products and partially manufactured buttons (sockets of buttons) (heading 96.06).**

#### **2- (a) In addition to the above-mentioned note provisions, heading 42.02 does not cover:**

**1- Bags and sacks fabricated of plastics (plastic) sheets, whether or not printed, supplied with handgrips, not prepared for long-lasting utilization (heading 39.23)**

**2- Articles of braiding (plaiting) materials (heading 46.02).**

- (b) Products of headings 42.02 or 42.03 which cover parts of precious metals, are dressed with precious metals, natural or cultivated pearls, precious or semi-precious stones (natural, artificial or renewed) remain covered in these two headings whether these parts were more than mere simple decorations, provided that these parts do not ascribe the basic specification to such products.**

But if these parts or decorations ascribed the basic specification to such products, they would be classified in chapter 71.

- 3- The expression "clothes and their accessories" is applied, according to heading 42.03, particularly to gloves, the gloves which cover fingers except for the thumb (mittens) and the gloves which let the fingers uncovered (mitts) (including sports and protective gloves), coveralls (loincloths) and other protective cloths, suspenders (braces), belts (waistbands), shoulder straps (cummerbunds), wrist bracelets (armlets), other than watches bracelets (heading 91.13).

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
42.01	42 01 00 00	Articles of saddlery and harness for all animals, including packsaddles, gadgets, neckbands (collars), animal halter (leash), knees defensives (protections), animal mouth muzzles, covers and bags (sacks) for saddles, cloths for dogs and the like of all materials	Number	20
42.02		Boxes (cases) for transportation, bags for luggage transportation, including beautification (make-up) tools boxes, documents portfolios, handbags (brief cases), school bags, spectacles (glasses) wallets, telescopes (binoculars) pockets, photocopying machines cases, musical instruments cases, handguns cases, satchels for pistols (revolvers), similar containers, traveling sacks, isolated bags for foods and beverages, decoration tools boxes, back sacks, hand bags, marketing bags, papers dossiers, pocket-book (billfold), knapsacks, maps covers, cigarettes boxes, tobacco bags, tools (gadgets, devices) boxes, sports tools bags, boxes for bottles, boxes for jewels and similar containers manufactured of natural or renewed leather, sheets (laminas) of plastics, textile materials, vulcanized fibers, cardboard (paperboard), covered – completely or mostly – by these materials or paper.		

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		- Boxes and bags for luggage, including beautification (make-up) tools boxes, documents portfolios, handbags (brief cases), school bags and similar containers: -- Their outer surface is of natural, renewed or patent leather: --- Boxes and bags for luggage --- Handbags (brief cases) --- School bags --- Other		
	42 02 11 10		Number	30
	42 02 11 20		Number	20
	42 02 11 30		Number	20
	42 02 11 90	-- Their outer surface is of plastics or textile materials: --- Boxes and bags for luggage --- Handbags (brief cases) --- School bags --- Other	Number	30
	42 02 12 10		Number	
	42 02 12 20		Number	20
	42 02 12 30	-- Other:	Kilogram	20
	42 02 12 90	--- Their external (outer) surface is of wood --- Their outer surface is of iron --- Other	Kilogram	20
	42 02 19 10		Kilogram	10
	42 02 19 20	- Handbags (brief cases), whether they had suspenders (braces) for shoulder, including the brief cases without handgrips:	Kilogram	10
	42 02 19 90	-- Their outer surface is of natural, renewed or patent leather	Kilogram	10
	42 02 21 00		Kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
42.03	42 02 22 00	-- Their outer surface is of plastics or textile materials	Kilogram	20
	42 02 29 00	-- Other - Articles of the type which is usually borne in pocket or in handbags (brief cases): -- Their outer surface is of natural, renewed or patent leather	Kilogram	20
	42 02 31 00	-- Their outer surface is of plastics or textile materials	Kilogram	30
	42 02 32 00	-- Other - Other:	Kilogram	20
	42 02 39 00	-- Their outer surface is of natural, renewed or patent leather	Kilogram	20
	42 02 91 00	-- Their outer surface is of plastics or textile materials -- Other	Kilogram	30
	42 02 92 00	Cloths and their accessories of natural or renewed leather.	Kilogram	20
	42 02 99 00	- Cloths - Ordinary gloves, the gloves which cover four fingers letting the thumb alone and hand gloves which let the fingers uncovered:	kilogram	20
	42 03 10 00	-- Specifically designed for sports practicing -- Other - Belts (waistbands) and suspenders (shoulder straps)	Kilogram	30
	42 03 21 00		Kilogram	30
	42 03 29 00		Kilogram	30
	42 03 30 00		Kilogram	30
			Kilogram	30
			Kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
42.04	42 03 40 00	- Other cloths accessories Articles of natural or renewed leather, of the type used for equipments, mechanical devices or other technical applications. --- Transmission or conveyor belts or belting: ---- For industrial application ---- Other	Kilogram	30
	42 04 00 11	--- Pipelines and tubes	Kilogram	5
	42 04 00 19	--- Other accommodated to machines, devices and transportation equipment	Kilogram	5
	42 04 00 30		Kilogram	5
	42 04 00 40	--- Other	Kilogram	5
42.05		Other of natural or renewed leather. --- Leathers of chamois which are particularly manufactured as car glass wipers --- Unstuffed pouffe seats covers --- Shoes cord (twine) of leather	Kilogram	5
	42 04 00 90			
	42 05 00 10	--- Sheets for desks (offices) of leather or covered with leather --- Envelopes, canteens (bottles), other embellished and encasing (swathing) not covered in heading 42.02	Kilogram	30
	42 05 00 20		Kilogram	30
	42 05 00 30	--- Parts of suspenders, buckles (fibulas), padlocks and frames which are covered by leather	Kilogram	30
	42 05 00 40		Kilogram	30
		--- Other		
	42 05 00 50		Kilogram	30
	42 05 00 60		Kilogram	30
	42 05 00 90		Kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
42.06		Articles of guts (except for silkworm guts), urinary bladders or muscular tendons.		
		- Tendons of guts:		
	42 06 10 10	--- Threads manufactured of guts (catgut), non-sterilized, for being used in manufacturing ball mallets (rackets), threads (strings) for fish hook (fishing rods) and threads for machines	Kilogram	10
		--- Large intestines accommodated and cut to the shape of square, rectangle or otherwise and their articles		
		- Other:		
	42 06 10 20	--- Articles of bladders such as tobacco sacks	Kilogram	10
		---Articles of muscular tendons such as belts for machines, straps (thongs) for installation of transporting belts		
		--- Other		
	42 06 90 10		Kilogram	10
	42 06 90 20		Kilogram	10
	42 06 90 90		Kilogram	10

**Chapter 43**  
**Furskins and Artificial Fur, Manufactures Thereof**

**Notes:**

- 1- With the exception of the raw furred leathers covered in heading 43.01, the term "fur" means, wherever it was mentioned at the customs tariffs Table, leathers of all tanned or accommodated animals, which are not pluck-out of hair or wool.
- 2- This chapter does not cover:
  - (a) Skins of birds or parts thereof, with their feathers or down (heading 05.05 or 67.01, according to the case).
  - (b) The raw (un-tanned) skins which are not pluck-out of hair or wool, covered in chapter 41 according to note 1-c thereof.
  - (c) Gloves, the gloves which cover fingers except for the thumb and the gloves which let the fingers uncovered, manufactured of natural leathers or furred leathers, imitative leathers or furred leathers (heading 42.03).
  - (d) Articles of chapter 64.
  - (e) Headgears and their parts of chapter 65.
  - (f) Articles of chapter 95 (such as: infant toys, dummies for associations and of amusement).
- 3- Heading 43.03 covers furred leathers and their parts, assembled by adding other materials, and furred leathers and their parts, stitched (tailored) together at the shape of cloths, their parts, their accessories or other articles.
- 4- Heading 43.03 or 43.04, according to the case, cover cloths and their accessories of all articles (other than those excluded in this chapter according to note 2-, lined (internally covered) by natural or artificial furs as well as cloths and their accessories containing external parts of natural or artificial furs, whenever these parts exceed more than being mere simple decorations.
- 5- Throughout customs tariffs table, "imitative furs", , include what was obtained imitatively to fur by fixing wool or hirsute (hair of camels, etc...) by adhesion or sewing (stitching) on leathers, textiles or other materials, other than the furs obtained by weaving or knitting (crochet) (heading 58.01 or 60.01, in general).

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
43.01	43 01 10 00	<p>Raw furskins (un-tanned) furred leathers (including heads, tails, feet, other parts or pieces which are valid for utilization in fur industry), other than the raw un-tanned leathers covered in heading 41.01, 41.02 or 41.03.</p> <p>- Of mink (Vison), whole, with or without head, tail or paws</p> <p>- Of lamb (sheep) fur: sheep of Astrakhan, Broadtail and Caracole, Iran and the like, sheep of India, China, Mongolia and Tibet, complete,</p>	Kilogram	30



43.02	43 01 30 00	with or without head, tail or paws - Fur of fox, whole, with or without head, tail or paws - Fur of seal (sea calf), whole, with or without head, tail or paws - Other furs whole, with or without head, tail or paws	Kilogram	30
	43 01 60 00	- Heads, tails, feet, other parts or pieces which are valid for utilization in fur industry	Kilogram	30
	43 01 70 00	Tanned or accommodated furred leathers (including heads, tails, feet, other parts or pieces), whether or not un-assembled or assembled (without adding other materials), other than those covered in heading 41.03.	Kilogram	30
	43 01 80 00		Kilogram	30
	43 01 90 00		Kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
43.03		- Furred leathers complete, with or without head, tail or feet, un-assembled:		
		-- Of fur of mink		
	43 02 11 00	-- Of fur of the following lamb: sheep of Astrakhan, Broadtail and Caracole, Iran and the like, sheep of India, China, Mongolia or Tibet	Kilogram	30
	43 02 13 00	-- Other	Kilogram	30
		- Heads, tails, paws, other parts or pieces, un-assembled		
	43 02 19 00	- Whole skin furs, their parts and pieces, assembled	Kilogram	30
	43 02 20 00	Cloths, accessories of cloths and other articles of fur.	Kilogram	30
	43 02 30 00	- Cloths, accessories of cloths:	Kilogram	30
		--- Overcoats for men wear (coat) of natural fur		
		--- Other		
43.04		- Other		
		Imitative (artificial) furs and their articles.		
	43 03 10 10	--- Artificial fur at the shape of pieces		
		--- Overcoats for men wear (coat) of natural fur	Kilogram	40
	43 03 10 90	--- Other		
	43 03 90 00		Kilogram	40
			Kilogram	40
	43 04 00 10		Kilogram	20
	43 04 00 20			
	43 04 00 90		Kilogram	20
			Kilogram	20

## **Section IX**

### **Wood and Articles of Wood, Wood Charcoal, Cork and Articles of Cork, Manufactures of Straw, Esparto (Alfa) or Other Braiding (Plaiting) Materials, Basketware and Wickerwork**

#### **Chapter 44**

#### **Wood and Articles of Wood, Wood Charcoal**

#### **Notes:**

#### **1- This chapter does not cover:**

- (a) Wood in splinters (fragments) or sawdust, or wood at the mashed (squashed) or bruised shape, of principally used in perfumes or pharmaceutical manufacturing, for the purposes insecticides, parasiticides or other similar objectives (heading 12.11).
- (b) Indian ditch reed "bamboo" or other materials of woody nature of species principally used for braiding (plaiting) in their raw (unprocessed) condition, whether or not split, longitudinally sawn or cut to lengths (heading 14.01).
- (c) Wood in splinters (fragments), sawdust, mashed (squashed) or bruised form, principally used in dyeing (tinting) or tanning (heading 14.04).
- (d) Activated carbon (charcoal) (heading 38.02).
- (e) Articles covered in heading 42.02.
- (f) Articles covered in chapter 46.
- (g) Goods of shoes and their parts which are covered in chapter 64.
- (h) Articles covered in chapter 66 (e.g., umbrellas (sunshades), walking sticks (canes) and their parts).
- (i) Articles covered in heading 68.08.
- (j) Goods of imitative temptation jewels (trinkets) covered in heading 71.17.
- (k) Articles of sections sixteen or seventeen (e.g., parts of machines, bags, covers, cases and gadgets for repairing and rectifying wheels equilibrium "balance").
- (l) Articles of section eighteen (e.g., cases for watches and musical instruments and their parts).
- (m) Parts of firearms (guns) (heading 93.05).
- (n) Articles of chapter 94 (such as: furniture, apparatuses for lighting (illumination), and accessories for lighting and pre-fabricated buildings).
- (o) Articles of chapter 95 (such as: infant toys and dummies for associations and sports tools and accessories).
- (p) Articles covered in chapter 96 (e.g., tobacco pipes and their parts, buttons and pencils) except for the structures and handgrips (handles) manufactured of wood, and the of heading 96.03.

(q) Articles which are covered in chapter 97 (e.g., masterpieces).

- 2- For the purposes of this chapter, the expression "condensed (intensified) wood" means wood subjected to chemical or physical processing. In case of assembled sheets (laminas), processing should be completed to an extent exceeding that required for mere cohesion, to increase its density or solidity and simultaneously improve its mechanical resistance or resistance to chemical or electrical effects.
- 3- Headings of 44.14 to 44.21 apply to manufactured boards of particular or granular "plywood", similar boards, fibrous boards, stratified wood or condensed (intensified) wood equally as they apply to similar articles which are manufactured of natural wood comparable to such .
- 4- Products of headings 44.10, 44.11 or 44.12 may be processed to the forms intended for the products of heading 44.09, i.e., they may be vaulted (bow-shaped), rippled (waved), punctured, cut, prepared to shapes not elsewhere square, nor rectangular, or subjected to any other process, provided that such process (operation) does not endow them the quality of articles covered in other headings.
- 5- Heading 44.17 does not cover gadgets which blades or their working parts, running surface or working parts or other functioning parts compose of any of the materials identified in note 1 of chapter 82.
- 6- Subject to note 1, and except where the context otherwise requires, any reference to the term "wood" in any heading of this chapter, applies also to Indian ditch reed "bamboo" or other materials of woody nature.

**Sub-heading Notes:**

- 1- For the purposes of sub-headings of 44 03 41 to 44 03 49, of 44 07 24 to 44 07 29, of 44 08 31 to 44 08 39 and of 44 12 13 to 44 12 99, the term "tropical woods" means one of the following of wood:

Abura, Acajou Africa, Afrormosia, Ako, Allan, Andirobia, Aningré, Avodiré, Azobé, Balau, balasa, Bossé clair, Bossé fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jungkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Pakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabelli, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de para, Palissandre de Rio, Palissandre de rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sabelli, Saqui-saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Luann, White Meranti, White Seraya and Yellow Meranti.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.01		Fuel wood, in billets, fire wood, in twigs, bundles or similar forms, wood at the shape of laminas or fragments, sawdust, wood waste and remains, whether or not agglomerated at the shape of pieces, moulds, pellets or similar forms. - Fuel wood, in billets round pieces, fire wood, twigs, bundles or similar shapes - Wood in the form of laminas or fragments: -- Of the family of Coniferae "Pinaceae" -- Of other than the family of Coniferae "Pinaceae" - Sawdust, waste and remains, whether or not agglomerated at the shape of pieces, moulds, pellets or similar shapes	Kilogram	5
	44 01 10 00			
	44 01 21 00	Wood charcoal (including the coal of cortex or kernels), whether it was agglomerated	Kilogram	5
44.02	44 01 22 00	Raw wood, whether it was plucked-out, stripped of cortex or simply square. - Treated with varnish, pigments, creosote or other preservation agents:	Kilogram	5
	44 01 30 00		Kilogram	5
44.03				
	44 02 00 00		ton	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	44 03 10 10	--- Pillars (rods)	m <sup>3</sup>	
	44 03 10 90	--- Other	m <sup>3</sup>	5
		- Other, of Pinaceae:		5
	44 03 20 20	--- Pillars (rods)	m <sup>3</sup>	
	44 03 20 90	--- Other	m <sup>3</sup>	5
		- Other, of tropical woods of note 1 of this chapter sub-heading notes:		5
		-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		
		--- Pillars (rods)		
	44 03 41 20	--- Other	m <sup>3</sup>	
	44 03 41 90	-- Other:	m <sup>3</sup>	
		--- Pillars (rods)		5
	44 03 49 20	--- Other	m <sup>3</sup>	5
	44 03 49 90	- Other:	m <sup>3</sup>	
		-- Of oak wood, of genus Quercus:		5
		--- Pillars (rods)		5
		--- Other		
	44 03 91 20	-- Of beech wood (of genus Fagus):	m <sup>3</sup>	
	44 03 91 90	--- Pillars (rods)	m <sup>3</sup>	
		--- Other		5
		-- Other:		
	44 03 92 20	-- For match sticks manufacturing...	m <sup>3</sup>	
	44 03 92 90	--- Pillars (rods)	m <sup>3</sup>	
		--- Other		5
	44 03 99 10		Kilogram	5
	44 03 99 20		m <sup>3</sup>	
	44 03 99 90		m <sup>3</sup>	5
				5
				5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.04		Wood for hoops, split brackets, wedges and cotters of wood, tapered, un-sawn longitudinally, wood sticks which are simply trimmed, but neither lathed, vaulted nor otherwise processed, prepared for manufacture of walking sticks, umbrellas, gadget handgrips or the like, straps (thongs), laminas or strips of wood, and the like. - Of Pinaceae: --- Wood hoops for manufacturing rims of casks (vats) and hurdles --- Split brackets used as cushions (bolsters) for plantings or wood for ceilings and hurdles --- Wood sticks which are simply trimmed, but neither lathed, vaulted nor otherwise processed, prepared for manufacture of walking sticks, gadget handgrips and the like		
	44 04 10 10	--- Sharp-edges wedges, whether or not peeled or saturated with a conservative material, but not longitudinally sawn	Kilogram	5
	44 04 10 20	--- Straps (thongs), sheets or strips for manufacturing scuttles, sieves, match boxes, etc...) --- Other	m <sup>3</sup>	5
	44 04 10 30	- Of other than Pinaceae: --- Wood hoops for rims of casks (vats) and hurdles	Kilogram	5
	44 04 10 40		Kilogram	5
	44 04 10 50		Kilogram	5
	44 04 10 90		Kilogram	5
	44 04 20 10		Kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.05	44 04 20 20	--- Split brackets used as cushions (bolsters) for plantings or wood for ceilings and hurdles	Kilogram	5
	44 04 20 30	--- Wood sticks which are simply trimmed, but neither lathed, vaulted nor otherwise processed, prepared for manufacture of walking sticks, gadget handgrips and the like	Kilogram	5
	44 04 20 40	--- Sharp-edges wedges, whether or not peeled or saturated with a conservative material, but not longitudinally sawn	Kilogram	5
		--- Straps (thongs), sheets or strips for manufacturing scuttles, sieves, match boxes, etc...)		
		--- Other		
	44 04 20 50	Wood wool, fine minutes of wood.	Kilogram	5
		--- Wood wool		
		--- Fine minutes of wood		
	44 04 20 90	Beams (girders) of wood for railways and trams.	Kilogram	5
		- Unsaturated		
		- Other		
44.06	44 04 20 90	Wood which is longitudinally sawn or cut, sliced or cut by the method of circular peeling, whether it was sandpapered, softened or with linked terminations, of thickness exceeding 6 mm.	Kilogram	5
	44 05 10 10	- Of Pinaceae:	Kilogram	5
	44 05 10 20		Kilogram	5
	44 06 10 10	--- Sandpapered (planed)	m <sup>3</sup>	5
			m <sup>3</sup>	5
	44 06 90 20			
44.07	44 07 10 10		m <sup>3</sup>	5



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	44 07 10 20	--- With linked terminations	m <sup>3</sup>	5
	44 07 10 90	--- Other	m <sup>3</sup>	5
		- Of tropical woods of note 1 of this chapter sub-heading notes:		
		-- Virola, Mahogany (Swietenia genus), Imbuia and Balsa:		
		--- Sandpapered (planed)		
	44 07 24 10	--- With linked terminations	m <sup>3</sup>	5
	44 07 24 20	--- Other	m <sup>3</sup>	5
	44 07 24 90	-- Dark Red Meranti, Light Red Meranti and Meranti Pakau	m <sup>3</sup>	5
		--- Sandpapered (planed)		
	44 07 25 10	--- With linked terminations	m <sup>3</sup>	5
	44 07 25 20	--- Other	m <sup>3</sup>	5
	44 07 25 90	-- White Luann, White Meranti, White Seraya, Yellow Meranti and Allan:	m <sup>3</sup>	5
		--- Sandpapered (planed)		
		--- With linked terminations		
		--- Other		
	44 07 26 10	-- Other	m <sup>3</sup>	5
	44 07 26 20	- Other:	m <sup>3</sup>	5
	44 07 26 90	-- Of oak, (Quercus genus):	m <sup>3</sup>	5
	44 07 29 00	--- Sandpapered	m <sup>3</sup>	5
		--- With linked terminations		
		--- Other		
	44 07 91 10	-- Of beech, (Fagus genus):	m <sup>3</sup>	5
	44 07 91 20	--- Sandpapered (planed)	m <sup>3</sup>	5
	44 07 91 90		m <sup>3</sup>	5
	44 07 92 10		m <sup>3</sup>	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.08	44 07 92 20	--- With linked terminations	m <sup>3</sup>	5
	44 07 92 90	--- Other	m <sup>3</sup>	5
		-- Other:		
	44 07 99 10	--- Sandpapered (planed)	m <sup>3</sup>	5
	44 07 99 20	--- With linked terminations	m <sup>3</sup>	5
	44 07 99 90	--- Other	m <sup>3</sup>	5
		Sheets (plates) for dressing (including the sheets obtained by slicing the stratified wood) for manufacturing contrastive wood, other of longitudinally sawn or cut by circular peeling method wood, whether it was sandpapered, smoothened (softened) or with linked terminations, of thickness exceeding 6 mm.		
		- Of Pinaceae:		
		--- Sandpapered (planed)		
		--- With linked terminations		
		--- Other		
	44 08 10 10	- Of tropical woods of note (1) of this chapter sub-heading notes:		
	44 08 10 20	-- Dark Red Meranti, Light Red Meranti and Meranti Pakau		5
	44 08 10 90	--- Sandpapered (planed)	m <sup>3</sup>	5
		--- With linked terminations	m <sup>3</sup>	5
		--- Other	m <sup>3</sup>	
		-- Other:		
	44 08 31 10	--- Sandpapered (planed)		
	44 08 31 20			
	44 08 31 90		m <sup>3</sup>	5
			m <sup>3</sup>	5
	44 08 39 10		m <sup>3</sup>	5
			m <sup>3</sup>	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.09	44 08 39 20	--- With linked terminations	m <sup>3</sup>	5
	44 08 39 90	--- Other	m <sup>3</sup>	5
		- Other:		
	44 08 90 10	--- Sandpapered (planed)	m <sup>3</sup>	5
	44 08 90 20	--- With linked terminations	m <sup>3</sup>	5
	44 08 90 90	--- Other	m <sup>3</sup>	5
		Wood (including the unassembled boards and pieces for wooden floors "parquet"), processed to special shapes (profiles) (tapered, nibbled, notched, edge-pruned, V-shape linked, arched (convex), accommodated to the shape of friezes (cornices), circulations and the like) longitudinally at any of its edges, terminations or surfaces, whether it was sandpapered, smoothened (softened) or with linked terminations.		
		- Of Pinaceae:		
		--- Meshed wood		
		--- Rinsed (pruned) wood		
		--- Sandpapered boards with circular edges		
		--- Linked wood (nibbled or tapered wood with rinsed edges.	m <sup>3</sup>	5
		--- Nibbled or tapered wood prepared for the ceilings	m <sup>3</sup>	5
			m <sup>3</sup>	5
	44 09 10 10	--- Molded wood (stalks for frames or friezes (cornices)) used for manufacturing frames of pictures, decorations of walls, furniture, doors & other carpentry works		
	44 09 10 20		m <sup>3</sup>	5
	44 09 10 30			
			m <sup>3</sup>	5
	44 09 10 40			
			m <sup>3</sup>	5
	44 09 10 50			
	44 09 10 60			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.10	44 09 10 70	--- Circled wood, at the shape of stalks with circular cross-section of the genus used for manufacturing match stalks, shoes nails or windows curtains, etc...) --- Other	m <sup>3</sup>	5
	44 09 10 90	- Of other than Pinaceae: --- Meshed wood	m <sup>3</sup>	5
		--- Rinsed (pruned) wood	m <sup>3</sup>	5
	44 09 20 10	--- Sandpapered boards with circular edges	m <sup>3</sup>	5
	44 09 20 20	--- Linked wood (nibbled or tapered wood with rinsed edges	m <sup>3</sup>	5
	44 09 20 30	--- Nibbled or tapered wood prepared for the ceilings	m <sup>3</sup>	5
	44 09 20 40	--- Molded wood (stalks for frames or friezes (cornices)) used for manufacturing frames of pictures, decorations of walls, furniture, doors and other carpentry works	m <sup>3</sup>	5
	44 09 20 50	--- Circled wood, at the shape of stalks with circular cross-section of the genus used for manufacturing match stalks, shoes nails or windows curtains, etc...)	m <sup>3</sup>	5
	44 09 20 60	--- Other	m <sup>3</sup>	5
	44 09 20 70	Boards of particular or granular "plywood" and similar boards, e.g., "oriented standard board" (& boards of "Wafer board" of wood pieces which are agglutinated at the two faces, for example), of wood or other woody materials, whether the were agglomerated by resins or other organic binding materials.	m <sup>3</sup>	5
			m <sup>3</sup>	5
	44 09 20 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.11	44 10 21 00	<ul style="list-style-type: none"> <li>- Of wood:</li> <li>- Boards of "Wafer board" of wood pieces agglutinated (glued) at the two faces and boards of "oriented standard board" of wood:</li> <li>-- Unprocessed or not more processed than being sandpapered.</li> <li>-- Other</li> <li>- Other, of wood:</li> <li>-- Unprocessed or not more processed than being sandpapered.</li> <li>-- Surface-covered with paper saturated by melamine</li> <li>-- Surface-covered with decoration plated of artificial plastics</li> <li>-- Other</li> <li>- Other</li> </ul>	m <sup>3</sup>	5
	44 10 29 00	<ul style="list-style-type: none"> <li>-- Unprocessed or not more processed than being sandpapered.</li> </ul>	m <sup>3</sup>	5
	44 10 31 00	<ul style="list-style-type: none"> <li>-- Surface-covered with paper saturated by melamine</li> <li>-- Surface-covered with decoration plated of artificial plastics</li> <li>-- Other</li> </ul>	m <sup>3</sup>	5
	44 10 32 00	<ul style="list-style-type: none"> <li>- Other</li> </ul>	m <sup>3</sup>	5
	44 10 33 00	Boards of wood fibers or other woody materials, whether or not agglomerated by resins or other organic binding materials.	m <sup>3</sup>	5
	44 10 39 00	<ul style="list-style-type: none"> <li>- Boards of fibers with density exceeding 0.8 g/cm<sup>3</sup>:</li> </ul>	m <sup>3</sup>	5
	44 10 90 00	<ul style="list-style-type: none"> <li>- Neither mechanically processed nor surface covered</li> <li>-- Other</li> <li>- Boards of fibers with density exceeding 0.5 g/cm<sup>3</sup> but not exceeding 0.8 g/cm<sup>3</sup>:</li> <li>- Neither mechanically processed nor surface covered</li> </ul>	m <sup>3</sup>	5
	44 11 11 00		m <sup>3</sup>	5
	44 11 19 00		m <sup>3</sup>	5
	44 11 21 00		m <sup>3</sup>	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.12	44 11 29 00	-- Other - Boards of fibers with density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> : - Neither mechanically processed nor surface covered	m <sup>3</sup>	5
	44 11 31 00	-- Other - Other:	m <sup>3</sup>	5
	44 11 39 00	- Neither mechanically processed nor surface covered	m <sup>3</sup>	5
	44 11 91 00	-- Other	m <sup>3</sup>	5
	44 11 99 00	Contrastive wood "Applicage", sheeted "dressed" covered by wooden cortex wood and similar stratified wood. - Contrastive wood composed exclusively of wood lamina where the lamina thickness does not exceed 6 mm: -- Including at least one external layer of tropical woods of note (1) of this chapter sub-heading notes -- Other, with at least one external layer of non-Coniferae woods	m <sup>3</sup>	5
	44 12 13 00	-- Other -- Other, with at least one external layer of non-Coniferae woods:	m <sup>3</sup>	5
	44 12 14 00	-- Including at least one layer of tropical woods of note (1) of this chapter sub-heading notes		5
	44 12 19 00		m <sup>3</sup>	5
	44 12 22 00		m <sup>3</sup>	
			m <sup>3</sup>	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.13	44 12 23 00	-- Other, including at least one layer of boards of particular or granular plywood	m <sup>3</sup>	5
	44 12 29 00	-- Other	m <sup>3</sup>	5
		- Other:		
	44 12 92 00	-- Including at least one layer of tropical woods of note (1) of this chapter sub-heading notes	m <sup>3</sup>	5
		-- Other, including at least one layer of boards of particular or granular plywood		
	44 12 93 00	-- Other	m <sup>3</sup>	5
		Wood which is condensed (intensified) at the shape of pellets, boards, ribbons (strips), platelets or special shapes (profiles)		
	44 12 99 00	Frames of wood, for paintings, pictures, mirrors and the like	m <sup>3</sup>	5
	44 13 00 00	Cases, boxes, crates, cylindrical containers, similar packs for packaging of wood, big reels (pulleys) for cables, of wood, pallets, cases pallets and other loading bases, of wood.	m <sup>3</sup>	5
44.14		- Cases, boxes, crates, cylindrical containers, similar trunks, big reels (pulleys) for cables:		
44.15	44 14 00 00	--- Ordinary boxes and small boxes for packaging and transportation	m <sup>3</sup>	5
		--- Empty match box, whether or not prepared with a surface for friction		
		--- Reels (pulleys) for cables		
	44 15 10 10		Number	10
	44 15 10 10		Number	10
	44 15 10 10		Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.16	44 15 10 90	--- Other	Number	10
	44 15 20 00	- Pallets, cases pallets and other loading boards	Number	10
	44 16 00 00	Casks (vats), big and small (barrels), other of manufacturing casks and their parts, of wood, including the hoops (rims)	Number	10
44.17		Gadgets, devices structures, handles of gadgets, structures and handgrips of brushes or sweepers, of wood, moulds for shoes including moulds for stretch tightening and extending of wood.		
		--- Gadgets where their working part is of wood		
		--- Gadgets and devices structures		
		--- Handles and handgrips prepared for gadgets		
		--- Structures of sweepers and brushes		
44.18	44 17 00 10	--- Handles of sweepers and brushes		10
		--- Moulds for manufacturing shoes and maintaining their shape	Number	10
	44 17 00 20	--- Other		10
	44 17 00 30	Articles of carpentry for being established in buildings, of wood for constructional purposes, including cellular wood boards, assembled floor boards "parquet", panes and panels for roofing (ceiling) (wooden tiles).	Number	
	44 17 00 40		Number	10
	44 17 00 50		Number	10
	44 17 00 60		Number	10
	44 17 00 90		Number	10
			Number	



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.19	44 18 10 00	- Windows, door openings (French windows), their structures and frames	Number	20
	44 18 20 00	- Doors, their frames and thresholds	Number	20
		- Assembled floor boards "parquet"		
	44 18 30 00	- Temporary wooden structures for supporting the cast concrete	Number	20
	44 18 40 00	- Panes and panels for roofing (ceiling) (wooden tiles)	Number	20
	44 18 50 00	- Other:	Number	20
		--- Banisters for steps (parapet)		
		--- Framed boards (panels) of cellular wood whether or not covered by sheets of an ordinary metal		
	44 18 90 10	--- Other	Number	20
	44 18 90 20	Tableware and kitchenware, articles of wood	Number	
44.20	44 18 90 90	Grafted wood, engraved wood, small boxes & cases for jewels or trinkets, similar articles of wood, statuettes & other decoration, articles of wood, furniture of wood, not covered in chapter 94.	Number	20
		- Statuettes and other decoration		
	44 19 00 00	- Other:	Number	20
	44 20 10 00		Number	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
44.21	44 20 90 10	--- Small boxes and cases (cases painted and coated by lac according to the method of China and Japan), covers and drawers prepared for knives, spoons, forks and scientific equipments, etc..., pocket boxes, correspondence paper boxes, needlework boxes and cases, confectionary boxes, tobacco containers, etc	Number	20
	44 20 90 20	--- Articles for furnishing of wood which do not compose furniture according to the meaning intended in chapter 94 (hangers for brushes, plates (trays) for correspondence assortment for being placed of the office, cigarette ashtrays, etc...) --- Rosaries --- Censers (thuribles) --- Other Other articles of wood. - Coal hangers for cloths - Other:	Number	20
	44 20 90 30	--- Bobbins and spools for weaving and textile, knitting threads and similar of lathed wood		
	44 20 90 40	--- prepared for rural works (rabbit-hutches, chicken corrals, beehives, cages, enclosures, feeding trough (crib) for animals and plough yokes, etc...)	Number	20
	44 20 90 90		Number	20
	44 21 10 00	--- Theatres scenery (décor)	Number	20
	44 21 90 10		Number	15
	44 21 90 20		Number	15
			Number	15
	44 21 90 30		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	44 21 90 40	--- Transferable ladders	Number	15
	44 21 90 50	--- Stepped platforms	Number	15
	44 21 90 60	--- Billboards, tags for nomenclature of plants and road signboards	Number	15
		--- Toothpicks		
	44 21 90 70	--- Curtains with all their and axles with or without spiral springs	Number	15
	44 21 90 80	--- Other:	Number	15
		---- Boards for washed cloths and ironing boards		
	44 21 90 91	---- Clasps (buckles) for cloths suspension on washed clothes ropes	Number	
		---- Slabbing squares		15
	44 21 90 92	---- Matches manufactured stalks	Number	
		---- Nails for shoes		15
		---- Meters and measurers for capacity		
	44 21 90 93	---- Other	Number	
	44 21 90 94		Number	15
	44 21 90 95		Number	15
	44 21 90 96		Number	15
				15
	44 21 90 99		Number	
				15

**CHAPTER 45**  
**Cork and Articles Thereof**

**Notes:**

**1- This chapter does not cover:**

- (a) Footwear and parts thereof covered in chapter 64.
- (b) Headgear and parts thereof covered in chapter 65.
- (c) Articles covered in chapter 95 (e.g., infant toys, community games, sports instruments and requisites).

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:		
	45 01 10 00	- Natural cork, raw or simply prepared	Kilogram	10
		- Other		
45.02	45 01 90 00	Natural cork, debacked or roughly squared, in rectangular or square blocks, plates, sheets, stripes (including initial forms for stoppers manufacturing)	kilogram	10
		--- Blocks and squares for stoppers manufacturing		
	45 02 00 10	--- Plates, blocks and sheets for refrigeration industry or for preserving agricultural production	kilogram	10
		--- Other		
	45 02 00 20	Articles of natural cork	kilogram	10
		- Stoppers		
		- Other:		
45.03	45 02 00 90	--- Floats for fishing nets	kilogram	10
		--- Parts and pieces for machinery, equipment and transportation means		
	45 03 10 00	--- Discs and wafers for lining stoppers	kilogram	15
	45 03 90 10		kilogram	20
	45 03 90 20		kilogram	20
	45 03 90 30		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
45.04	45 03 90 40	--- Items for refrigeration industry for preserving agricultural production --- Other	Kilogram	20
	45 03 90 90	Agglomerated cork (with or without binders) and articles of agglomerated cork - Blocks, tiles, plates, sheets, stripes and blanks of any shape; solid cylinders; including discs: --- Items for refrigeration industry or for preserving agricultural production --- Other	kilogram	20
	45 04 10 10	- Other: --- Floats for fishing nets --- Parts and pieces for machinery, equipment and transportation means	kilogram	20
	45 04 10 90	--- Articles for stoppers	kilogram	20
	45 04 90 10	--- Discs and wafers for lining stoppers	kilogram	20
	45 04 90 20	--- Other	kilogram	20
			kilogram	20
	45 04 90 30		kilogram	20
	45 04 90 40		kilogram	20
	45 04 90 90		kilogram	20
			kilogram	20
			kilogram	20

## CHAPTER 46

### Manufactures of Straw, Esparto, Other Plaiting Materials; Articles of Wickerwork and Basketware

**Notes:**

- 1- The expression "plaiting materials" in this chapter means materials in a suitable state or form for plaiting, interlacing or similar processes. These materials include straw, osier willow, Indian ditch (bamboo), rushes, reeds, wood strips, other plants parts (e.g., bark strips, narrow leaves, raffia and other strips obtained from broad leaves), natural un-spun textile fibers, monofilaments, stripes, similar forms of plastics and paper, other than strips of leather, renewed leather, felt, non-wovens, human hair, horsehair, roving, yarns, monofilaments, strips and similar forms of textile articles of chapter 54.
- 2- This chapter does not cover:
  - (a) Wall coverings covered in heading 48.14.
  - (b) Threads of twine, cordage, ropes and thick cables, plaited or un-plaited, heading 56 07.
  - (c) Footwear, headgear or parts thereof covered in chapters 64 or 65.
  - (d) Vehicles or their bodies of Basketware articles (chapter 87).
  - (e) Articles covered in chapter 94 (e.g., furniture, lamps and lighting fittings).
- 3- The expression "plaiting materials, plaits and similar products of plaiting materials, bound in parallel strands" means, for the purposes of heading 46.01, articles consisting of plaiting materials, plaits and similar products of plaiting materials placed side by side and bound in parallel in the form of sheets, whether or not the binders are made of spun textile materials.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar articles of plaiting materials, woven or bound together in parallel strands, in sheet form, whether or not being finished products (e.g., mats, mating and screens). - Mats, mating and screens, of vegetable materials - Other: -- Of vegetable materials -- Other	Number	25
46.02	46 01 20 00	Basketwork, wickerwork and other articles, obtained directly to shape from plaiting materials or made from articles of heading 4601; articles of	Number	25 25

		luffa (arum)	Number	
		- Of vegetable materials		
	46 01 91 00	--- Baskets		
	46 01 99 00	--- Handbags, shopping bags and the like		
		--- Traveling bags and suitcases		
		--- Birdcages, beehives and similar articles		25
		--- Fishing nets	Number	25
		--- Household articles, tableware and kitchenware	Number	
	46 02 10 10	--- Envelopes for bottles		25
	46 02 10 20	--- Articles of luffa (arum) (gloves for bathroom pads, and the like	Number	25
			Number	
	46 02 10 30			25
	46 02 10 40		Number	25
			Number	
	46 02 10 50			25
	46 02 10 60		Number	25
			kilogram	
	46 02 10 70			
	46 02 10 80			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	46 02 10 90	--- Other	kilogram	25
		- Other:		
		--- Of plastics:		
	46 02 90 11	---- Baskets	kilogram	20
	46 02 90 12	---- Handbags, shopping bags and the like	kilogram	20
		---- Traveling bags and suitcases		
	46 02 90 13	---- Birdcages, beehives and similar articles	kilogram	20
	46 02 90 14	---- Fishing nets	Number	20
		---- Household articles, tableware and kitchenware		
	46 02 90 15	--- Envelopes for bottles	Number	20
	46 02 90 16	--- Articles of luffa (arum) (gloves for bathroom pads, and the like	Number	20
	46 02 90 17	---- Other	kilogram	20
	46 02 90 18	--- Other	kilogram	20
	46 02 90 19		kilogram	20
	46 02 90 90		kilogram	20



**Section X**  
**Pulp of Wood or Other Fibrous Cellulose Material; Recycled Paper or Paperboard**  
**(Waste and Scrap); Paper and Paperboard and Articles Thereof**

**Chapter 47**  
**Pulp of Wood or Other Fibrous Cellulose Material; Recycled Paper or Paperboard**  
**(Waste and Scrap)**

**Note:**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
47.01	47 01 00 00	Mechanical wood pulp	kilogram	Free
47.02	47 02 00 00	Chemical wood pulp, by dissolving method	kilogram	Free
47.03		Manufactured chemical wood pulp, by soda or sulphite, other than pulp by dissolving method:		
		- Unbleached:		
		- Of Coniferous "piney" family		
	47 03 11 00	-- Of non-coniferous "non-piney" family		Free
	47 03 19 00	- Semi-bleached or full bleached:	kilogram	Free
		- Of Coniferous "piney" family	kilogram	
		-- Of non-coniferous "non-piney" family		
	47 03 21 00		kilogram	Free
	47 03 29 00		kilogram	Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
47.04		Manufactured chemical wood pulp, by sulphite, other than pulp by dissolving method		
		- Unbleached		
		- Of Coniferous "piney" family		
	47 04 11 00	-- Of non-coniferous "non-piney" family	kilogram	Free
	47 04 19 00	- Semi-bleached or full bleached	kilogram	Free
		- Of Coniferous "piney" family		
		-- Of non-coniferous "non-piney" family		
	47 04 21 00	Wood pulp obtained by combining both mechanical and chemical pulping processes together	kilogram	Free
	47 04 29 00		kilogram	Free
47.05		Fibers pulps derived from recycled waste and scarp paper or paperboard or other cellulose fibrous materials:	kilogram	Free
47.06		- Pulp of cotton linters		
		- Pulp of fibers derived from recycled waste and scrap paper or paperboard		
		- Other:		
		-- Mechanical		
		-- Chemical	kilogram	Free
		-- Semi-chemical	kilogram	Free
	47 06 10 00	Recycled waste and scrap paper or paperboard:		
	47 06 20 00	- Of unbleached "Kraft" paper or paperboard, or corrugated paper or paperboard		
			kilogram	Free
			kilogram	Free
47.07	47 06 91 00		kilogram	Free
	47 06 92 00			
	47 06 93 00			
			kilogram	Free
	47 07 10 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	47 07 20 00	- Of other paper or paperboard, mainly manufactured of bleached chemical pulp, not colored in the mass	kilogram	Free
	47 07 30 00	- Of paper or paperboard mainly manufactured of mechanical pulp (e.g., newspapers, journals and similar printed matter) - Other, including unclassified waste and scarp: --- Old newspapers --- Other	kilogram	Free
	47 07 90 10		kilogram	Free
	47 07 90 90		kilogram	Free

**Chapter 48**  
**Paper and Paperboard: Articles of Cellulose Wadding, Paper or Paperboard Pulp**

**Notes:**

- 1- For the purposes of this chapter, except where the context requires otherwise, reference to (paper) includes reference to paperboard (irrespective of thickness or weight per square meter).**
- 2- This chapter does not cover:**
  - (a) Articles of chapter 30.**
  - (b) Stamping foils of heading 32.12.**
  - (c) Perfumed papers, impregnated or cosmetics coated papers (chapter 33).**
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01) or covered with polishes, creams or similar preparations (heading 34.05).**
  - (e) Sensitized paper or paperboard of headings 37.01 to 37.04.**
  - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22).**
  - (g) Paper-reinforced stratified sheeting of plastics, or a layer of paper or paperboard coated or covered with plastics, the latter constituting more than half the total thickness, as well as articles of such materials, other than wall coverings of heading 48.14 (chapter 39).**
  - (h) Articles of heading 42.02 (e.g., travel requisites).**
  - (i) Articles of chapter 46 (manufactures of wickerwork and Basketware).**
  - (j) Paper yarn or textile articles thereof (section XI).**
  - (k) Articles of chapters 64 or 65.**
  - (l) Abrasive paper or paperboard (heading 68.05) and paper or paperboard mica (heading 68.14). However, paper and paperboard coated with mica powder are covered in this chapter.**
  - (m) Metal foil backed with paper or paperboard (section XV).**
  - (n) Articles of heading 92.09.**
  - (o) Articles of chapter 95 (e.g., toys, games of communities, sport instruments and requisites) or chapter 96 (e.g., buttons).**
- 3- Subject to the provisions of note 7, headings 48.01 to 48.05 include paper and paperboard subjected to calendaring, super-calendaring, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibers, colored or marbled throughout the mass by any method. Except where heading 48.03 requires otherwise, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibers which have been otherwise processed in this chapter.**
- 4- The term "newsprint" in this chapter means uncoated paper of a kind used for newspapers printing, where not less than 65% by weight of total fiber content consists of wood fibers obtained by either a mechanical or a chemo-mechanical process, un-sized or very lightly sized, having a surface roughness Parker Print Surf (1MPa) on each side exceeding 2.5 micrometers (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.**

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

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

- (a) Containing 10% or more of fibers obtained by a mechanical or a chemo-mechanical process and:
  - 1- Weighing not more than 80 g/m<sup>2</sup>.
  - 2- Colored throughout the mass, or
- (b) Containing more than 8% ash and:
  - 1- Weighing not more than 80 g/m<sup>2</sup>.
  - 2- Colored 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 brightness of less than 60% and a burst index equal to or less than 2.5 kPa. m<sup>2</sup>/g, or
- (e) Containing 3% ash or less, having brightness of 60% or more and a burst index equal to or less than 2.5 kPa. m<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

- (a) Colored throughout the mass, or
- (b) Having brightness of 60% or more:
  - 1- A caliper of 225 micrometers (microns) or less.
  - 2- A caliper of more than 225 micrometers (microns) but not more than 508 micrometers (microns) and ash content of more than 3%.
- (c) Having brightness of less than 60%, a caliper not exceeding 254 micrometers (microns) and ash content of more than 80%.

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

- 6- The expression "Kraft paper and paperboard", in this chapter, means paper and paperboard where fibers obtained by chemical sulphate or soda processes represent not less than 80% by weight of total fiber content.
- 7- Except where heading terms require otherwise, paper, paperboard, cellulose wadding and webs of cellulose fibers answering to a description in 2 or more of headings 48.01 to 48.11 are classified under such heading which occurs last in numerical order of customs tariffs table.
- 8- Headings 48.01 and 48.03 to 48.09 apply only to paper and paperboard, cellulose wadding and webs of cellulose fibers:
- (a) In strips or rolls of width exceeding 36 cm.

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

9- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:

- (a) Paper in rolls, of width not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
- 1) Grained, embossed, surface-colored, design-printed or otherwise surface decorated (e.g., with textile flock), whether or not coated or covered with transparent decorative plastics.
  - 2) With uneven surface resulting from incorporating particles of wood, straw, etc...
  - 3) Coated or covered with the face side with plastics, the layer of plastics being grained, embossed, colored, design-printed or otherwise decorated, or
  - 4) Covered on the face side with plaiting material, whether or not bound together in parallel or woven strands.
- b) Borders and friezes, of paper, treated as above-mentioned, whether or not in rolls, particularly suitable for wall or ceiling decoration.
- c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or landscape when applied to wall.

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

10- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11- Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace (Daintily).

12- Except for articles of heading 48.14 or 48.21, chapter 49 covers paper, paperboard, cellulose wadding and manufactures thereof, printed and pictured, where printing is not merely incidental to the primary use.

#### Sub-heading Notes:

- 1- The expression "Kraft liner" means, for the purposes of sub-headings 48 04 11 00 and 48 04 19 00, mechanically finished or glazed paper and paperboard, where not less than 80% by weight of the total fiber content consists of wood fibers obtained by chemical sulphates or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum Mullen Bursting Strength kPa
115	393
125	417
200	637
300	824
400	961

2- For the purposes of sub-headings 48 04 21 and 48 04 29, "sack Kraft paper" means mechanically-finished paper, where not less than 80% by weight of the total fiber content consists of fibers obtained by chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following specifications:

a) Having a Mullen burst index of not less than 3.7 kPa.m<sup>2</sup>/g and a stretch factor of more than 4.5% in cross direction and more than 2% in machine direction.

b) Having minimum resistance for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m <sup>2</sup>	Minimum Tear mN		Minimum Tensile kN/M	
	Machine Direction	Machine Direction + Cross Direction	Cross Direction	Machine Direction + Cross Direction
60	700	1510	1.9	6
70	830	1790	2.3	7.2
80	965	2070	2.8	8.3
100	1230	2635	3.7	10.6
115	1425	3060	4.4	12.3

3- The expression "semi-chemical fluting paper" means, for the purposes of sub-heading 48 05 11, paper, in rolls, where not less than 65% by weight of the total fiber content consists of unbleached hardwood fibers obtained by semi-chemical pulping process, and having crush resistance exceeding 1.8 N/g/m<sup>2</sup> at 50% relative humidity, at 23°C, using CMT30 (Corrugated Medium Test with 30 minutes of conditioning).

4- Sub-heading 48 05 12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m<sup>2</sup> or more, and having crush resistance exceeding 1.4 N/g/m<sup>2</sup> at 50% relative humidity, at 23°C, using CMT30 (Corrugated Medium Test with 30 minutes of conditioning).

5- Sub-headings 48 05 24 and 48 05 25 cover paper and paperboard, manufactured wholly or mainly of pulp of recycled (waste and scrap) paper and paperboard. Testliner may also have a surface layer of dyed paper or paper manufactured of bleached or unbleached non-recycled pulp. These products have a Medium burst index of not less than 2 kPa.m<sup>2</sup>/g.

6- The expression "sulphite wrapping paper means, for the purposes of sub-heading 48 05 30, mechanically-glazed paper, where more than 40% by weight of the total fiber content consists of wood fibers obtained by chemical di-sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m<sup>2</sup>/g.

7- The expression "light- weight coated paper" means, for the purposes of sub-heading 48 10 22, paper coated on both sides, of total weight not exceeding 72 g/m<sup>2</sup>, with coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base where fiber content consisting of wood fibers obtained by a mechanical process represents not less than 50% by weight of the total fiber content.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.01	48 01 00 00	Newsprint, in rolls or sheets	kilogram	Free
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch cards and punch tape paper, in rolls or rectangular (including square) sheets, other than paper of heading 48.01 or 48.03, hand made paper and paperboard:		
		- Hand made paper and paperboard		
		- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	Kilogram	15
	48 02 10 00	- Carbonizing base paper	kilogram	15
		- Wallpaper base paper		
	48 02 20 00	- Other paper and paperboard, not containing fibers obtained by mechanical or chemo-mechanical process or where not more than 10% by weight of total fiber content consist of such fibers:		
			kilogram	15
	48 02 30 00		kilogram	15
	48 02 40 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.03	48 02 54 00	-- Weighing less than 40 g/m <sup>2</sup>	kilogram	15
	48 02 55 00	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	kilogram	15
	48 02 56 00	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kilogram	15
		-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>		
	48 02 57 00	-- Weighing more than 150 g/m <sup>2</sup> - Other paper and paperboard, where more than 10% by weight of the total fiber content consists of fibers obtained by mechanical or chemo-mechanical process:	Kilogram	15
	48 02 58 00	-- In rolls -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kilogram	15
		-- Other		
	48 02 61 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibers, whether or not creped, crinkled, embossed, perforated, surface colored, surface- decorated or printed, in rolls or sheets:	kilogram	15
	48 02 62 00		kilogram	15
	48 02 69 00			15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.04	48 03 00 10	--- Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes	kilogram	10
		--- Other		
	48 03 00 90	Uncoated Kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03:	kilogram	10
		- Kraftliner paper and paperboard:		
		-- Unbleached		
		-- Other		
		- Sack manufacturing Kraft paper:		
		-- Unbleached	kilogram	15
	48 04 11 00	-- Other	kilogram	15
	48 04 19 00	- Other Kraft paper and paperboard weighing not more than 150 g/m <sup>2</sup> :	kilogram	15
		-- Unbleached	kilogram	15
	48 04 21 00	-- Other		
	48 04 29 00	- Other Kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
		-- Unbleached	kilogram	
	48 04 31 00	-- Bleached uniformly throughout the mass where more than 95% by weight of total fiber content consists of wood fibers obtained by a chemical process	kilogram	15
	48 04 39 00	-- Other		15
			kilogram	
	48 04 41 00		kilogram	15
	48 04 42 00			15
	48 04 49 00		kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.05		- Other Kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
		-- Unbleached		
	48 04 51 00	-- Bleached uniformly throughout the mass and where more than 95% by weight of total fiber content consists of wood fibers obtained by a chemical process	kilogram	15
	48 04 52 00	-- Other	kilogram	15
		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter:		
	48 04 59 00	- Fluting paper:	kilogram	15
		-- Semi-chemical fluting paper		
		-- Straw fluting paper		
		-- Other		
		- Testliner (recycled liner board):		
		-- Weighing 150 g/m <sup>2</sup> or less		
	48 05 11 00	-- Weighing more than 150 g/m <sup>2</sup>		
	48 05 12 00	- Sulphite wrapping paper		15
	48 05 19 00	- Filter paper and paperboard	kilogram	15
		- Felt paper and paperboard	kilogram	15
	48 05 24 00		kilogram	
	48 05 25 00			10
	48 05 30 00		kilogram	10
	48 05 40 00		kilogram	10
	48 05 50 00		kilogram	10
			kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.06	48 05 91 00	- Other: - Other paper and paperboard Weighing 150 g/m <sup>2</sup> or less	kilogram	10
	48 05 92 00	- Other paper and paperboard Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kilogram	10
	48 05 93 00	- Other paper and paperboard Weighing 225 g/m <sup>2</sup> or more Sulphate parchment, greaseproof papers, tracing papers and glassine (crystal) and other glazed transparent or translucent papers, in rolls or in sheets: - Sulphate parchment - Greaseproof papers - Tracing papers	kilogram	10
	48 06 10 00	- Glassine (crystal) and other glazed transparent or translucent papers	kilogram	15
	48 06 20 00	Composite paper and paperboard (made by sticking flat layers of paper and paperboard with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	kilogram	15
	48 06 30 00		kilogram	15
	48 06 40 00		kilogram	15
48.07	48 07 00 00	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed, or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03:	kilogram	10
48.08				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.09	48 08 10 00	- Corrugated paper and paperboard, whether or not perforated	kilogram	10
	48 08 20 00	- Sack Kraft paper, creped or crinkled, whether or not embossed or perforated - Other Kraft paper, creped or crinkled, whether or not embossed or perforated - Other	kilogram	10
	48 08 30 00	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	kilogram	10
	48 08 90 00	- Carbon or similar copying paper - Self-copy paper - Other	kilogram	10
48.10	48 09 10 00	paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-colored, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:	kilogram	15
	48 09 20 00		kilogram	15
	48 09 30 00	- paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibers obtained by a mechanical or chemo-mechanical process or where not more than 10% by weight of the total fiber content consists of such fibers:	kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	48 10 13 00	-- Rolls	kilogram	10
	48 10 14 00	-- Sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kilogram	10
		-- Other		
	48 10 19 00	- paper and paperboard of a kind used for writing, printing or other graphic purposes where fibers obtained by a mechanical or a chemo-mechanical process represent more than 10% by weight of the total fiber content	kilogram	10
		-- Light-weight coated paper		
		-- Other		
	48 10 22 00	- Kraft paper and paperboard, other than that of a kind used for writing printing or other graphic purposes:		10
	48 10 29 00	-- Bleached uniformly throughout the mass and where wood fibers obtained by a chemical process represent more than 95% by weight of the total fiber content and weighing 150 g/m <sup>2</sup> or less	kilogram	10
			kilogram	
	48 10 31 00	-- Bleached uniformly throughout the mass and where wood fibers obtained by a chemical process represent more than 95% by weight of the total fiber content and weighing more than 150 g/m <sup>2</sup>		10
		-- Other	kilogram	
		- Other paper and paperboard		
	48 10 32 00		kilogram	10
	48 10 39 00			10
			kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.11	48 10 92 00	-- Multi-ply	kilogram	10
	48 10 99 00	-- Other	kilogram	10
		Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface-colored, surface-decorated or printed, in rolls or rectangular (including square) sheets, other than articles of heading 48.03, 48.09 or 48.10:		
		- Tarred, bituminized or asphalted paper and paperboard		
	48 11 10 00	- Gummed or adhesive paper and paperboard:		10
		-- Self-adhesive	kilogram	
		-- Other		10
		- paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	kilogram	
	48 11 41 00	-- Bleached, weighing more than 150 g/m <sup>2</sup>		10
	48 11 49 00	-- Other	kilogram	10
		- paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil and glycerol	kilogram	
	48 11 51 00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibers		10
	48 11 59 00	Filter blocks and plates, of paper pulp	kilogram	
	48 11 60 00	Cigarette paper, whether or not cut to size or in the form of booklets or tubes:	kilogram	10
48.12			kilogram	10
	48 11 90 00			
48.13	48 12 00 00			10
			kilogram	10
			kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.14	48 13 10 00	- In the form of booklets or tubes	kilogram	10
	48 13 20 00	- In the form of rolls at width not exceeding 5 cm	kilogram	10
		- Other		
	48 13 90 00	Wallpaper and similar wall coverings; window transparencies of paper (Vitrovani):	kilogram	10
		- Granular known as "Ingrain" paper		
	48 14 10 00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, colored, design-printed or otherwise decorated layer of plastics	kilogram	20
48.15	48 14 20 00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with plaiting material, whether or not bound together in parallel strands	kilogram	20
		- Other		
		Floor coverings on a base of paper or paperboard, whether or not cut to size		20
	48 14 30 00	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes:	kilogram	
		- Carbon or similar copying papers		
				20
48.16	48 14 90 00		kilogram	20
	48 15 90 00		kilogram	
	48 16 10 00			15
			kilogram	



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.17	48 16 20 00	- Self-copy paper	kilogram	15
	48 16 30 00	- Duplicator stencils	kilogram	15
	48 03 00 90	- Other	kilogram	15
		Envelopes, letter cards, plain postcards and correspondence cards, of paper and paperboard; boxes, pouches, wallets and the like, of paper or paperboard, containing an assortment of writing compendiums:		
		- Envelopes		
48.18		- Letter cards, plain postcards and correspondence cards	kilogram	15
	48 17 10 00	- Boxes, pouches, wallets and the like, of paper or paperboard, containing an assortment of writing compendiums	kilogram	15
	48 17 20 00			
	48 17 30 00	Sanitary, toilet paper and similar paper, cellulose wadding or webs of cellulose fibers, of a kind used for household or sanitary purposes, in rolls of width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, other articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibers:	kilogram	15
		- Toilet paper		
	48 18 10 00		kilogram	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.19	48 18 20 00	- Handkerchiefs, cleansing or facial tissues and towels	Kilogram	25
		- Tablecloths and serviettes:		
	48 18 30 10	--- Serviettes	kilogram	25
	48 18 30 90	--- Other	kilogram	25
		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
		--- Napkins for babies		
	48 18 40 10	--- Women towels and tampons		
	48 18 40 20	--- Napkins for incontinent patients and handicapped	kilogram	10
	48 18 40 30	--- Draw sheets for absorbing patients' secretions	kilogram	10
	48 18 40 40	--- Other		
		- Articles of apparel and clothing accessories	kilogram	10
	48 18 40 90	- Other		
	48 18 50 00	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays and similar articles, of paper or paperboard of a kind used in offices, shops or the like:	kilogram	20
	48 18 90 00		kilogram	20
		- Cartons, boxes and cases, of corrugated paper or paperboard		
		--- Boxes for perfumes, jewellery and gifts		
		--- Other		
	48 19 10 10		Kilogram	20
	48 19 10 90		kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.20	48 19 20 10	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard --- Boxes for perfumes, jewellery and gifts --- Other	Kilogram	20
	48 19 20 90	- Sacks and bags, having a base of width 40 cm or more	kilogram	20
	48 19 30 00	- Other sacks and bags, including cones	kilogram	20
	48 19 40 00	- Other packing containers, including record sleeves	kilogram	20
	48 19 50 00	- Box files, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like	kilogram	20
	48 19 60 00	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers and other school articles, manifold business forms, interleaved carbon sets and other articles of stationery, or paper or paperboard, albums for samples or collections and book covers of paper or paperboard:  -Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles  - Exercise books	kilogram	20
	48 20 10 00		kilogram	
	48 20 20 00		kilogram	25
				25

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
48.21		- Binders (other than book covers), folders and file covers:		
	48 20 30 10	--- With metal fittings	kilogram	25
	48 20 30 90	--- Other	kilogram	25
	48 20 40 00	- Manifold business forms and interleaved carbon sets	kilogram	25
	48 20 50 00	- Albums for samples or collections	kilogram	25
		- Other		
	48 20 90 00	paper or paperboard labels of all kinds, whether or not printed:	kilogram	25
		- Printed	kilogram	25
		- Other		
	48 21 10 00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):	kilogram	25
	48 21 90 00		kilogram	25
		- Of a kind used for winding textile yarn		
		- Other		
	48 22 10 00	Other paper, paperboard, cellulose wadding or webs of cellulose fibers, cut to size or shape, other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers:	kilogram	10
48.23	48 22 90 00	- Gummed or adhesive paper, in strips or rolls	kilogram	10
		-- Self-adhesive		
		-- Other		
		- Filter paper and paperboard		
				15
			kilogram	15
			kilogram	15
			kilogram	15
	48 23 12 00			
	48 23 19 00			
	48 23 20 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	48 23 40 00	- Diagram papers, rolls, sheets and dials, printed for self recording apparatus	Kilogram	10
	48 23 60 00	- Trays, dishes, plates, cups and the like, of paper or paperboard - Moulded or pressed articles of paper pulp: --- Moulded sheets for packing eggs --- Other - Other	Kilogram	15
	48 23 70 10	--- Confectionery and fruit wrappers and other wrappers cut to size	Kilogram	15
	48 23 70 90	--- Paper lace and embroidery, shelf-edging --- Paper gaskets and washers	kilogram	15
	48 23 90 10	--- Stamp mounts, photograph mounting corners and photo mounts, reinforcing corners for suitcases --- Dress patterns	kilogram	15
	48 23 90 20	--- Perforated cards for Jacquard or similar machines	kilogram	15
	48 23 90 30	--- Textile spinning cans and flat-shaped cards for winding yarn and strips	kilogram	15
	48 23 90 40	--- Sausage casings of tight stretch --- Other ---- Fans, hand screens	kilogram	15
	48 23 90 50		kilogram	15
	48 23 90 60		kilogram	15
	48 23 90 70		kilogram	15
	48 23 90 80		kilogram	15
	48 23 90 91		kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	48 23 90 92	----Paper wool used for packing	kilogram	15
	48 23 90 93	---- Strip paper (whether or not folded or coated) for plaiting or other uses	kilogram	15
		---- Computer form paper		
	48 23 90 94	---- Other	kilogram	15
	48 23 90 99		kilogram	15

**CHAPTER 49**  
**Books, Newspapers, Pictures and Other Products of Printing and Publication Industry;  
Manuscripts, Typescripts and Plans**

**Notes:**

**1- This chapter does not cover:**

- (a) Photographic negatives or positives on transparent bases (chapter 37).**
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23).**
- (c) Playing cards or other articles of chapter 95.**
- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, first-day covers, postal stationery or the like of heading 97.04, antiques of age exceeding 100 years or other articles of chapter 97.**

**2- For the purposes of chapter 49, the term printed means reproduced by means of duplicating machines, produced under control of automatic data processing machines, embossed, photographed, photocopied, thermocopied or typewritten.**

**3- Newspapers and periodicals bound together in paperboard, and also sets of newspapers or periodicals under a single cover are to be classified in heading 49.01, whether or not containing advertisements.**

**4- Heading 49.01 also covers:**

- (a) Collections of reproductions of, e.g., works of art or drawings, etc..., with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes.**
- (b) Pictorial supplements accompanying, and subsidiary to, books and volumes.**
- (c) Printed parts of books or booklets, of whatever size, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.**

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

**5- Subject to note 3 to this chapter, heading 49.01 does not cover publications essentially devoted to advertising (e.g., brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.**

**6- For the purposes of heading 49.03, the expression "children's picture books" means books for children where pictures form the principal interest, and the text is subsidiary.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets: - In single sheets, whether or not folded: --- Serial cards containing questions and answers, general and cultural information cards --- Other - Other: -- Dictionaries and encyclopedias, and serial installments thereof -- Other:		
	49 01 10 00		kilogram	free
	49 01 10 90		kilogram	free
	49 01 91 00	--- Printed books, brochures and pamphlets of scientific, technical, literary, religious or governmental nature, of all types	kilogram	free
	49 01 99 10	--- Books, brochures and pamphlets printed in Braille (for the blind) or shorthand --- School & university textbooks	kilogram	free
	49 01 99 20		kilogram	free
	49 01 99 30		kilogram	free



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
49.02	49 01 99 40	--- Museum, public library and publishers' catalogues, and year books	kilogram	free
	49 01 99 50	--- Children's picture books where pictures do not constitute the principal interest	kilogram	free
		--- Newspapers, journals and periodicals bound in paperboard, and sets of newspapers, journals or periodicals comprising more than one issue under a single cover, whether or not containing advertisements		
	49 01 99 60	--- Other Printed newspapers, journals and periodicals, whether or not illustrated or containing advertising material: - Appearing at least four times a week:	kilogram	free
	49 01 99 90	--- Newspapers	kilogram	free
		--- Journals		
		--- Other		
		- Other:		
		--- Newspapers		
	49.03	49 02 10 10	Children's picture, drawing or coloring collections or books:	kilogram
49 02 10 20			kilogram	free
49 02 10 90		--- Children's drawing or coloring collections or books	kilogram	free
49 02 90 10			kilogram	free
49 02 90 20			kilogram	free
49 02 90 30			kilogram	free
49 02 90 90			kilogram	free
49 03 00 10			kilogram	free
				kilogram

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
49.04	49 03 00 20	--- Children's picture collections	kilogram	free
	49 03 00 90	--- Other	kilogram	free
	49 04 00 00	Music papers, printed or in manuscript, whether or not bound or illustrated	kilogram	free
49.05		Geographic maps of all kinds, including atlases, wall maps, topographical plans and globes, printed:		
		- Globes		
		- Other:	kilogram	
49.06	49 05 10 00	-- In book form		
		-- Other	kilogram	free
	49 05 91 00	Plans and drawings for architectural, engineering, industrial, commercial,	kilogram	
	49 05 99 00	topographical or similar purposes, being originals drawn by hand; hand-written texts;	kilogram	free
	49 06 00 00	photographic reproductions on sensitized paper and carbon copies of the foregoing articles		free
49.07		Unused postage, revenue or similar stamps of current issue in the destined country where they have a recognized face value; stamp impressed paper; banknotes; cheque forms; stock, share or bond certificates and the like:		
		--- Unused postage, revenue or similar stamps of current issue in the country where they are destined:		

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
49.08	49 07 00 11	---- Postage stamps	kilogram	free
	49 07 00 12	---- Revenue stamps	kilogram	free
	49 07 00 19	---- Other stamps	kilogram	free
	49 07 00 20	--- Unused stamped envelopes or letter cards	kilogram	free
		--- Banknotes:		
		---- Legal tender		
	49 07 00 31	---- Not considered legal tender	kilogram	free
	49 07 00 32	--- Travelers' cheques	kilogram	free
	49 07 00 40	--- Endorsed cheques ready to be cashed	kilogram	free
	49 07 00 50	--- Stocks, shares, bond certificates and the like, serially numbered and signed	kilogram	free
	49 07 00 60	--- Stocks, shares, bond certificates and the like, in the form of printed matter, ready for use	kilogram	free
		--- Cheque forms		
		--- Other		
	49 07 00 70	Transfers (decalcomanias) of all kinds - Transfers (decalcomanias), vitrifiable - Other	kilogram	free
49.09	49 07 00 80	Printed, illustrated or trimmed postcards; printed postcards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or additions:	kilogram	free
	49 07 00 90	--- Postcards	kilogram	free
49.09	49 08 10 00		kilogram	15
	49 08 90 00		kilogram	25
	49 09 00 10		kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
49.10  49.11	49 09 00 20	--- Congratulation cards and the like	kilogram	10
	49 10 00 00	Calendars of any kind, printed, including calendar blocks	kilogram	30
		Other printed matter, including printed pictures and photographs:		
		- Publishing and advertising material, commercial catalogues and the like:		
		--- Publishing and advertising material		
		--- Commercial catalogues and the like		
		- Other	Kilogram	Free
	49 11 10 10	-- Pictures, designs and photographs:		
		--- Photographs, whether or not colored, of tourist or natural landscapes, etc...	kilogram	free
	49 11 10 90	--- Other		
		-- Other:		
		--- Printed calendar blocks, with or without illustrations		
	49 11 91 10	--- Anatomical, botanical and zoological instructional charts and diagrams	kilogram	10
		--- Cinemas, theatre, concert, railway and other tickets	kilogram	10
	49 11 91 90	--- Other		
			kilogram	10
	49 11 99 10		kilogram	10
	49 11 99 20		kilogram	10
			kilogram	10
	49 11 99 30		kilogram	10
	49 11 99 90		kilogram	10

**SECTION XI  
TEXTILES AND TEXTILE ARTICLES**

**Notes:**

**1- This section does not cover:**

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 0503);**
- (b) Human hair or articles thereof (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);**
- (c) Cotton linters or other vegetable materials of chapter 14;**
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;**
- (e) Articles of heading 30.05 or 30.06 (e.g., wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;**
- (f) Sensitized textiles of headings 37.01 to 37.04;**
- (g) Monofilaments where cross-sectional dimension exceeds 1 mm or strips or the like (e.g., artificial straw) of apparent width exceeding 5 mm, of plastics (chapter 39), as well as plaits, fabrics or other articles of Basketware or wickerwork of such monofilaments or strips (chapter 46);**
- (h) Woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of (chapter 39);**
- (i) Woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of (chapter 40);**
- (j) Hides or skins with their hair or wool on (chapter 41 or 43) or articles of furskins, artificial fur or articles thereof, of heading 43.03 or 43.04;**
- (k) Articles of textile materials of heading 42.01 or 42.02;**
- (l) Products and articles of chapter 48 (e.g., cellulose wadding);**
- (m) Footwear or parts thereof, gaiters or leggings or similar articles of chapter 64;**
- (n) Hair-nets or other headgear or parts thereof of chapter 65;**
- (o) Articles of chapter 67;**
- (p) Abrasive-coated textile material (heading 68.05) and also carbon fibers or their articles of heading 68.15;**
- (q) Glass fibers or articles of glass fibers, other than embroidery with glass thread on visible ground or fabric (chapter 70);**
- (r) Articles of chapter 94 (e.g., furniture, family requisites and lighting fittings);**
- (s) Articles of chapter 95 (e.g., toys, games, sports requisites and nets);**
- (t) Articles of chapter 96 (e.g., brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or**

**(u) Articles of chapter 97.**

- 2- (a) Goods classifiable in chapters from 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that textile material predominating by weight over any other single textile material.**

**When no one textile material predominates by weight, the products are to be classified as if consisting wholly of that one textile material covered by the heading occurring last in numerical order among those which equally merit consideration.**

**(b) For the purposes of the above rule:**

- 1- Gimped horsehair yarn (heading 51.10) and metallized yarn (heading 56.05) are to be treated as a single textile material. The weight to be taken is the aggregate of weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;**
- 2- Choice of appropriate heading shall be effectuated by determining first the chapter and then the applicable heading within that chapter, disregarding any textile materials not classifiable in that chapter;**
- 3- When both chapters 54 and 55 are involved with any other chapter, chapters 54 and 55 are to be treated as a single chapter;**
- 4- Where a chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.**

**(c) Provisions of paragraphs (a) and (b) above apply also to yarns referred to in notes 3, 4, 5 or 6 below.**

- 3- (a) For the purposes of this section, and subject to exceptions in paragraph (b) below, “yarns of twine, cordage, ropes and cables” are to be treated as single, multiple (folded) or cabled yarns manufactured of the following:**

- 1- Of silk or waste silk, measuring more than 20 000 decitex;**
- 2- Of artificial or synthetic fibers (including yarn of two or more monofilaments of chapter 54), measuring more than 10 000 decitex;**
- 3- Of hemp or flax:**
  - a) Polished or glazed, measuring 1 429 decitex or more; or**
  - b) Not polished or glazed, measuring more than 20 000 decitex;**
- 4- Of coir, consisting of three or more plies;**
- 5- Of other vegetable fibers, measuring more than 20 000 decitex; or**
- 6- Reinforced with metal thread.**

**(b) Exceptions to the above mentioned provision:**

- 1- Yarn of wool, hirsute or other animal hair and paper yarn, other than yarn reinforced with metal thread;**
- 2- Artificial or synthetic filament tow of chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per meter of chapter 54;**
- 3- Silk-worm gut of heading 50.06, and monofilaments of chapter 54;**
- 4- Metallized yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (a-6) above; and**
- 5- Chenille yarn, gimped yarn and loop-wale-yarn of heading 56.06.**

**4- (a) For the purposes of chapters 50, 51, 52, 54 and 55, the expression “yarn put up for retail sale” means, subject to the exceptions in paragraph (b) below, yarn (single, multiple and folded or cabled) put up:**

**1- On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:**

- a) 85 g in the case of silk, waste silk or artificial or synthetic filament yarn; or**
- b) 125 g in other yarn;**

**2- In balls, hanks or skeins of a weight not exceeding:**

- a) 85 g in the case of artificial or synthetic filament yarn of less than 3 000 decitex, silk or waste silk;**
- b) 125 g in the case of all other textile yarns of less than 2 000 decitex; or**
- c) 500 g in other yarn;**

**3- In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:**

- a) 85 g in the case of silk, waste silk or artificial or synthetic filament yarn; or**
- b) 125 g in other yarn.**

**(b) Exceptions to the above mentioned provision:**

**1- Single yarn of any textile material, except:**

- a) Single yarn of wool or fine hirsute, unbleached; and**
- b) Single yarn of wool or fine hirsute, bleached, dyed or printed, measuring more than 5 000 decitex;**

**2- Multiple folded or cabled yarn, unbleached:**

- a) Of silk or waste silk, however put up; or**

- b) Of other textile material except wool or fine hirsute, in hanks or skeins;
- 3- Multiple folded or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less;
- 4- Single, multiple folded or cabled yarn of any textile material, put up:
  - a) In cross-reeled hanks or skeins; or
  - b) On supports or in some other manner indicating its use in the textile industry (e.g., on cops, twisting mill tubes, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- 5. For the purposes of headings 52.04, 54.01 and 55.08, the expression “sewing threads” means multiple folded or cabled yarn:
  - (a) Put up on supports (e.g., reels, tubes) of a weight (including support) not exceeding 1 000 g;
  - (b) Dressed for use as sewing thread; and
  - (c) With a final “Z” twist.
- 6. For the purposes of this section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
  - Single yarn of nylon or other polyamides, or of polyesters: 60 cN/tex.
  - Multiple folded or cabled yarn of nylon or other polyamides, or of polyesters: 53 cN/tex.
  - Single, multiple (folded) or cabled yarn of viscose rayon: 27 cN/tex.
- 7. For the purposes of this section, the expression “made up articles” means:
  - (a) Articles cut otherwise than squares or rectangles;
  - (b) Articles produced in the finished state, ready for use or merely needing separation by cutting dividing threads, without sewing or other working, e.g., certain dusters, towels, table cloths, scarf squares and blankets);
  - (c) Articles hemmed, with rolled edges, or with a knotted fringe at any edge, but excluding fabrics where cut “without margin” edges have been prevented from unraveling by whipping or by other simple means;
  - (d) Articles cut to size and having undergone a process of drawn thread;
  - (e) Articles assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (f) Articles knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in length.



**8. For the purposes of chapters 50 to 60:**

**(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, chapters 56 to 59 do not apply to articles made up within the meaning of above-mentioned note 7; and**

**(b) Chapters 50 to 55 and 60 do not apply to articles of chapters 56 to 59.**

**9. The woven fabrics of chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded together at yarns intersections by adhesive or thermal bonding.**

**10. Rubber products consisting of textile materials combined with rubber threads are classified in this section.**

**11. For the purposes of this section, the term “impregnated” includes “dipped”.**

**12. For the purposes of this section, the term “polyamides” includes “aramids”.**

**13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.**

#### **SUBHEADING NOTES**

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

**(a) Elastomeric yarn:**

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

**(b) Unbleached yarn:**

**Yarn which:**

**1- Has natural color of its constituent fibers and has neither been bleached, dyed (whether or not in the mass) nor printed; or**

**2- Is of indeterminate color (“grey yarn”), manufactured from garneted stock.**

**Such yarn may have been treated with a colorless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of artificial or synthetic fibers, treated in the mass with delustering agents (e.g., titanium dioxide).**

**(c) Bleached yarn:**

**Yarn which:**

- 1- Has undergone a bleaching process, is made of bleached fibers or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;**
- 2- Consists of a mixture of unbleached and bleached fibers; or**
- 3- Is multiple folded or cabled and consists of unbleached and bleached yarns.**

**(d) Colored (dyed or printed) yarn:**

**Yarn which:**

- 1- Is dyed (whether or not in the mass) other than white or in a fugitive color, or printed, or made from dyed or printed fibers;**
- 2- Consists of a mixture of dyed fibers of different colors or of a mixture of unbleached or bleached fibers with colored fibers (marl or mixture yarns), or is printed in one or more colors at intervals to give the impression of dots (variegated or speckled yarn);**
- 3- Is obtained from printed slivers or roving; or**
- 4- Is multiple folded or cabled and consists of unbleached or bleached yarn and colored yarn.**

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

**(e) Unbleached woven fabric:**

**Woven fabric made from unbleached yarn which has neither been bleached, dyed nor printed. Such fabric may have been treated with a colorless dressing or a fugitive dye.**

**(f) Bleached woven fabric:**

**Woven fabric which:**

- 1- Has been "bleached" or, unless the context otherwise requires, dyed white or treated with a white dressing, in the long;**
- 2- Consists of bleached yarn; or**
- 3- Consists of both unbleached and bleached yarn.**

**(g) Dyed woven fabric:**

**Woven fabric which:**

- 1- Is dyed a single uniform color other than white (unless the context otherwise requires) or has been treated with a colored finish other than white (unless the context otherwise requires), in the long; or**
- 2- Consists of colored yarn of a single uniform color.**

**(h) Woven yarns fabric of different colors:**

**Woven fabric (other than printed woven fabric) which:**

- 1- Consists of yarns of different colors or yarns of different shades of the same color (other than the natural color of constituent fibers);
- 2- Consists of unbleached or bleached yarn and colored yarn; or
- 3- Consists of marl or mixture yarns.

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

**(i) Printed woven fabric:**

Woven fabric which printed in the long, whether or not made from yarns of different colors. Also regarded as printed woven fabrics: woven fabrics bearing designs made, e.g., with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerization does not affect classification of yarns or fabrics within the above-mentioned categories.

Definitions at above-mentioned (e) to (i) apply, mutatis mutandis, to knitted or crocheted fabrics.

**(j) Plain weave:**

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

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

**(b) For application of this rule:**

- 1- Where appropriate, only the part which determines the classification under the customs tariffs table general interpretative rule 3 shall be taken into account;
- 2- In case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- 3- In the case of embroidery of heading 58.10 and products thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, (chemical, aerial, or ground-cut) and products thereof shall be classified with reference to the embroidering threads alone.

**Chapter 50**  
**Natural Silk**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
50.01	50 0100 00	Silk-worm cocoons suitable for reeling	kilogram	free
		Raw silk (not thrown) 5%		
50.02	50 02 00 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock:	kilogram	5
50.03		- Not carded or combed 5%		
		- Other	kilogram	free
	50 03 10 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	kilogram	free
	50 03 90 00		kilogram	5
50.04	50 04 00 00	Yarn spun from silk waste, not put up for retail sale	kilogram	5
		Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut 5%	kilogram	5
50.05	50 05 00 00	Woven fabrics of silk or of silk waste:	kilogram	5
		- Fabrics of noil silk waste	kilogram	10
50.06	50 06 00 00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk waste	kilogram	10
		- Other fabrics	kilogram	15
50.07			kilogram	15
	50 07 10 00		kilogram	15
	50 07 20 00		kilogram	15
			kilogram	15
	50 07 90 00		kilogram	15

**CHAPTER 51**

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

**NOTE:**

**1. Throughout the customs tariffs table:**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
51.01		Wool, not carded or combed:		
		- Greasy, including fleece-washed wool:		
		-- Shorn wool	Kilogram	30
		-- Other	Kilogram	30
	51 01 11 00	- Degreased, not carbonized:	Kilogram	30
	51 01 19 00	-- Shorn wool	Kilogram	30
		-- Other	Kilogram	30
	51 01 21 00	- Carbonized	Kilogram	30
	51 01 29 00	Fine or coarse animal hair, not carded or combed:	Kilogram	30
	51 01 30 00	- Fine animal hair:		
		-- Of Kashmir (cashmere) goats		
		-- Other		
51.02		- Coarse animal hair	Kilogram	5
	51 02 11 00	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock:	Kilogram	5
	51 02 19 00		Kilogram	5
	51 02 20 00	- Noils of wool or of fine animal hair	Kilogram	5
				5
51.03			Kilogram	
	51 03 10 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	51 03 20 00	- Other waste of wool or of fine animal hair	Kilogram	5
		- Waste of coarse animal hair		
	51 03 30 00	Garnetted stock of wool or of fine or coarse animal hair	Kilogram	5
51.04	51 04 00 00		Kilogram	5
		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):		
		- Carded wool		
51.05		- Wool tops and other combed wool:		
		-- Combed wool in fragments	Kilogram	5
		-- Other		
	51 05 10 00			

51.06	51 05 21 00	- Fine animal hair, carded or combed	Kilogram	5
	51 05 29 00	-- Of Kashmir (cashmere) goats	Kilogram	5
		-- Other		
		- Coarse animal hair, carded or combed		
		Yarn of carded wool, not put up for retail sale:	Kilogram	5
	51 05 31 00	- Containing 8 or more by weight of wool	Kilogram	5
	51 05 39 00	- Containing less than 8 by weight of wool	Kilogram	5
	51 05 40 00	Yarn of combed wool, not put up for retail sale:		
		- Containing 8 or more by weight of wool		
		- Containing less than 8 by weight of wool	Kilogram	5
51.07	51 06 10 00		Kilogram	5
	51 06 20 00			
			Kilogram	5
			Kilogram	5
51.08	51 07 10 00			
	51 07 20 00			
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale:		
	51 08 10 00	- Carded	Kilogram	5
51.09	51 08 20 00	- Combed	Kilogram	5
		Yarn of wool or of fine animal hair, put up for retail sale:		
51.10	51 09 10 00	- Containing 8 or more by weight of wool or of fine animal hair	Kilogram	5
		- Other		
51.10	51 09 90 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	Kilogram	5
	51 10 00 00		Kilogram	5
		Woven fabrics of carded wool or of carded fine		

51.11		animal hair: - Containing 8 or more by weight of wool or of fine animal hair: -- Of a weight not exceeding 300 g/m <sup>2</sup> : --- For making Arab cloaks and abayas --- Other -- Other: --- For making Arab cloaks and abayas --- Other	Kilogram	25
	51 11 11 10	- Other, mixed mainly or solely with man-made filaments: --- For making Arab cloaks and abayas --- Other	Kilogram	25
	51 11 11 90		Kilogram	25
	51 11 19 10		Kilogram	25
	51 11 19 90		Kilogram	25
	51 11 20 10		Kilogram	25
	51 11 20 90		Kilogram	25
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
51.12	51 11 30 10	- Other, mixed mainly or solely with man-made staple fibres: --- For making Arab cloaks and abayas --- Other	Kilogram	25
	51 11 30 90	- Other: --- For making Arab cloaks and abayas --- Other	Kilogram	25
	51 11 90 10	Woven fabrics of combed wool or of combed fine animal hair: - Containing 8 or more by weight of wool or of fine animal hair: -- Of a weight not exceeding 200 g/m <sup>2</sup> : --- For making Arab cloaks and abayas --- Other -- Other: --- For making Arab cloaks and abayas	Kilogram	25
	51 11 90 90		Kilogram	25
			Kilogram	25

	51 12 11 10	--- Other	Kilogram	25
	51 12 11 90	- Other, mixed mainly or solely with man-made filaments: --- For making Arab cloaks and abayas	Kilogram	25
	51 12 19 10	--- Other	Kilogram	25
	51 12 19 90	- Other, mixed mainly or solely with man-made staple fibres: --- For making Arab cloaks and abayas	Kilogram	25
	51 12 20 10		Kilogram	25
	51 12 20 90		Kilogram	25
	51 12 30 10		Kilogram	25
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
51.13	51 12 30 90	--- Other	Kilogram	25
	51 12 90 10	- Other: --- For making Arab cloaks and abayas	Kilogram	25
	51 12 90 90	--- Other Woven fabrics of coarse animal hair or of horsehair: --- Woven fabrics of coarse animal hair: ---- For making Arab cloaks and abayas ---- Other --- Woven fabrics of horsehair	Kilogram	25
	51 13 00 11		Kilogram	25
	51 13 00 19		Kilogram	25
	51 13 00 20		Kilogram	25



**Chapter 52**  
**Cotton**

**Sub-heading Note:**

1- For the purposes of subheadings 52 09 42 00 and 52 11 42 00, the expression “denim” means fabrics of yarns of different colors, of three-thread or four-thread twill, including broken twill, warp faced, where warp yarns are of one and the same color and where the weft yarns are unbleached, bleached, dyed grey or colored a lighter shade of warp yarns color.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
52.01	52 01 00 00	Cotton, neither carded nor combed	kilogram	Free
52.02		Cotton waste (including yarn waste and garneted stock):		
		- Thread waste		
	52 02 10 00	- Other:	kilogram	Free
		-- Garneted stock		
	52 02 91 00	-- Other	kilogram	Free
	52 02 99 00	Cotton, carded or combed	kilogram	5
	52 03 00 00	Cotton sewing thread, whether or not put up for retail sale:	kilogram	5
52.03		- Not put up for retail sale:		
52.04		-- Containing 85% or more by weight of cotton		
		-- Other		
		- Put up for retail sale	kilogram	5
	52 04 11 00	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale:	kilogram	5
	52 04 19 00		kilogram	5
	52 04 20 00	- Single yarn, of uncombed fibers:		
52.05		-- Measuring 714.29 decitex or more (not exceeding 14 metric number)		
			kilogram	5
	52 05 11 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	52 05 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Kilogram	5
	52 05 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) -- Measuring less than 125 decitex (exceeding 80 metric number) - Single yarn, of combed fibers:	Kilogram	5
	52 05 14 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number) -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Kilogram	5
	52 05 15 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Kilogram	5
	52 05 21 00		kilogram	5
	52 05 22 00		Kilogram	5
	52 05 23 00		Kilogram	5
	52 05 24 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	52 05 26 00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	Kilogram	5
	52 05 27 00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) -- Measuring less than 83.33 decitex (exceeding 120 metric number) - Multiple folded or cabled yarn, of uncombed fibers:	Kilogram	5
	52 05 28 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Kilogram	5
	52 05 31 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Kilogram	5
	52 05 32 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kilogram	5
	52 05 33 00		Kilogram	5
	52 05 34 00		Kilogram	5
	52 05 35 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	52 05 41 00	- Multiple folded or cabled yarn, of combed fibers: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Kilogram	5
	52 05 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Kilogram	5
	52 05 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Kilogram	5
	52 05 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	Kilogram	5
	52 05 46 00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	Kilogram	5
	52 05 47 00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	Kilogram	5
	52 05 48 00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	Kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale:		
		- Single yarn, of uncombed fibers:		
		-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	Kilogram	5
	52 06 11 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Kilogram	5
	52 06 12 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)		
		-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		5
		-- Measuring less than 125 decitex (exceeding 80 metric number)	Kilogram	
	52 06 13 00	- Single yarn, of combed fibers:		
		-- Measuring 714.29 decitex or more (not exceeding 14 metric number)		5
		-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	Kilogram	
	52 06 14 00			5
			kilogram	5
	52 06 15 00		Kilogram	5
	52 06 21 00			
	52 06 22 00		Kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	52 06 23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric	Kilogram	5

		number but not exceeding 52 metric number)		
	52 06 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	Kilogram	5
		-- Measuring less than 125 decitex (exceeding 80 metric number)		
		- Multiple folded or cabled yarn, of uncombed fibers:		
		-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)		5
	52 06 25 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Kilogram	
		-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Kilogram	5
	52 06 31 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kilogram	5
	52 06 32 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	Kilogram	5
	52 06 33 00		Kilogram	5
	52 06 34 00			5
	52 06 35 00		kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
52.07	52 06 41 00	- Multiple folded or cabled yarn, of combed fibers: -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	Kilogram	5
	52 06 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	Kilogram	5
	52 06 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	Kilogram	5
		-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)		
	52 06 44 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) Cotton yarn (other than sewing thread) put up for retail sale: - Containing 85% or more by weight of cotton - Other	Kilogram	5
	52 06 45 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²:	kilogram	5
	52 07 10 00		Kilogram	5
	52 07 90 00		Kilogram	5
5208				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		- Unbleached:		
	52 08 11 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	M <sup>2</sup>	15
	52 08 12 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	M <sup>2</sup>	15
		-- three-thread or four-thread twill, including cross twill	meter	
	52 08 13 00	-- Other fabrics		15
		- Bleached:	meter	
	52 08 19 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	meter	15
	52 08 21 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>		15
		-- three-thread or four-thread twill, including cross twill	meter	
	52 08 22 00	-- Other fabrics		15
		- Dyed:	meter	
	52 08 23 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	meter	15
	52 08 29 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>		15
		-- three-thread or four-thread twill, including cross twill	meter	
	52 08 31 00	-- Other fabrics		15
		- Of yarns of different colors:	meter	
	52 08 32 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	meter	15
	52 08 33 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	meter	
		-- three-thread or four-thread twill, including cross twill		15
			meter	
	52 08 41 00			15
			meter	
	52 08 42 00			15
			meter	
	52 08 43 00		meter	15
				15



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
52.09	52 08 49 00	-- Other fabrics	meter	15
		- Printed:		
	52 08 51 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	meter	15
	52 08 52 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	meter	15
		-- three-thread or four-thread twill, including cross twill		
	52 08 53 00	-- Other fabrics	meter	15
	52 08 59 00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> :	meter	15
		- Unbleached:		
		-- Plain weave		
		-- three-thread or four-thread twill, including cross twill		
		-- Other fabrics		
		- Bleached:	meter	15
	52 09 11 00	-- Plain weave	meter	15
	52 09 12 00	-- three-thread or four-thread twill, including cross twill		
			meter	15
	52 09 19 00	-- Other fabrics		
		- Dyed:	meter	15
	52 09 21 00	-- Plain weave	meter	15
	52 09 22 00	-- three-thread or four-thread twill, including cross twill		
			meter	15
	52 09 29 00	- - Other fabrics		
		- Of yarns of different colors:		
			meter	15
	52 09 31 00		meter	15
	52 09 32 00			
			meter	15
	52 09 39 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	52 09 41 00	-- Plain weave	meter	15
	52 09 42 00	-- Denim	meter	15

52.10	52 09 43 00	-- Other fabrics of three-thread or four-thread twill, including cross twill	meter	15
		-- Other fabrics		
	52 09 49 00	- Printed:	meter	15
		-- Plain weave		
	52 09 51 00	-- three-thread or four-thread twill, including cross twill	meter	15
	52 09 52 00	-- Other fabrics	meter	15
	52 09 59 00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200 g/m²:	meter	15
		- Unbleached:		
		-- Plain weave		
		-- three-thread or four-thread twill, including cross twill		
		-- Other fabrics	meter	15
		- Bleached:	meter	15
	52 10 11 00	-- Plain weave		
	52 10 12 00	-- three-thread or four-thread twill, including cross twill	meter	15
	52 10 19 00	-- Other fabrics	meter	15
		- Dyed:	meter	15
	52 10 21 00	-- Plain weave		
	52 10 22 00	-- three-thread or four-thread twill, including cross twill	meter	15
	52 10 29 00		meter	15
			meter	15
	52 10 31 00			
	52 10 32 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
52.11	52 10 39 00	-- Other fabrics - Of yarns of different colors:	meter	15
	52 10 41 00	-- Plain weave	meter	15
	52 10 42 00	-- three-thread or four-thread twill, including cross twill	meter	15
	52 10 49 00	-- Other fabrics - Printed:	meter	15
	52 10 51 00	-- Plain weave	meter	15
	52 10 52 00	-- three-thread or four-thread twill, including cross twill	meter	15
	52 10 59 00	-- Other fabrics Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200 g/m²:	meter	15
		- Unbleached:		
		-- Plain weave		
		-- three-thread or four-thread twill, including cross twill	meter	15
		-- Other fabrics	meter	15
	5211 11 00	- Bleached:		
	52 11 12 00	-- Plain weave	meter	15
		-- three-thread or four-thread twill, including cross twill		
	52 11 19 00	-- Other fabrics	meter	15
		- Dyed:		
	52 11 21 00	-- Plain weave	meter	15
	52 11 22 00	-- three-thread or four-thread twill, including cross twill		
	52 11 29 00		meter	15
			meter	15
	52 11 31 00			
	52 11 32 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
52.12	52 11 39 00	-- Other fabrics	meter	15
		- Of yarns of different colors:		
	52 11 41 00	-- Plain weave	meter	15
	52 11 42 00	-- Denim	meter	15
	52 11 43 00	-- Other fabrics of three-thread or four-thread twill, including cross twill	meter	15
		-- Other fabrics		
	52 11 49 00	- Printed:	meter	15
		-- Plain weave		
	52 11 51 00	-- three-thread or four-thread twill, including cross twill	meter	15
	52 11 52 00	-- Other fabrics	meter	15
	52 11 59 00	Other woven fabrics of cotton:	meter	15
		- Weighing not more than 200 g/m <sup>2</sup> :		
		-- Unbleached		
		-- Bleached		
		-- Dyed		
		-- Of yarns of different colors	meter	15
	52 12 11 00	-- Printed	meter	15
	52 12 12 00	- Weighing more than 200 g/m <sup>2</sup> :	meter	15
	52 12 13 00	-- Unbleached	meter	15
	52 12 14 00	-- Bleached	meter	15
	52 12 15 00	-- Dyed		
		-- Of yarns of different colors	meter	15
	52 12 21 00	-- Printed	meter	15
	52 12 22 00		meter	15
	52 12 23 00		meter	15
	52 12 24 00		meter	15
	52 12 25 00		meter	15

## Chapter 53

### Other Vegetable Textile Fibers; Paper Yarn and Woven Fabrics Thereof

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
53.01	53 01 10 00	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock):	kilogram	Free
		- Flax, raw or retted		
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
		-- Broken or scutched		
		-- Other		
53.02	53 01 21 00 53 01 29 00 53 01 30 00	- Flax tow and waste	kilogram kilogram kilogram	Free Free Free
		True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock):		
		- True hemp, raw or retted		
		- Other		
		Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibers (including yarn waste and garneted stock):		
53.03	53 02 10 00 53 02 90 00	- Jute and other textile bast fibers, raw or retted	kilogram	Free
		- Other		
53.03	53 03 10 00 53 03 90 00		kilogram kilogram	Free Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
53.04		Sisal and other textile fibers of (Agave) species, raw or processed but not spun; tow and waste of these fibers (including yarn waste and garneted stock):		
		- Sisal and other textile fibers of Agave species, raw	Kilogram	Free
	53 04 10 00	- Other		
		Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibers (including yarn waste and garneted stock):	kilogram	Free
	53 04 90 00			
53.05		- Of coconut (coir):		
		-- Raw		
		-- Other		
		- Of abaca:		
		-- Raw	kilogram	
		-- Other	kilogram	5
		- Other		5
		Flax yarn:	kilogram	
	53 05 11 00	- Single	kilogram	5
	53 05 19 00	- Multiple folded or cabled	kilogram	5
		Yarn of jute or of other textile bast fibers of heading 53.03:		5
	53 05 21 00		kilogram	
	53 05 29 00	- Single	kilogram	5
	53 05 90 00	- Multiple (folded) or cabled		5
		Yarn of other vegetable textile fibers; paper yarn:		
	53 06 10 00		kilogram	
	53 06 20 00		kilogram	5
				5
53.06				
	53 07 10 00			
	53 07 20 00			
53.07				
53.08				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
53.09	53 08 10 00	- Coir yarn	kilogram	5
	53 08 20 00	- True hemp yarn	kilogram	5
	53 08 90 00	- Other	kilogram	5
		Woven fabrics of flax:		
		- Containing 85% or more by weight of flax:		
		-- Unbleached or bleached		
		-- Other	meter	15
	53 09 11 00	- Containing less than 85% by weight of flax:	meter	15
	53 09 19 00	-- Unbleached or bleached		
		-- Other		
53.10		Woven fabrics of jute or of other textile bast fibers of heading 53.03:	meter	15
	53 09 21 00	- Unbleached	meter	15
	53 09 29 00	- Other		
		Woven fabrics of other vegetable textile fibers; woven fabrics of paper yarn	meter	15
53.11	5310 10 00		meter	15
	5310 90 00		meter	15
	53 11 00 00			

**Chapter 54**  
**Synthetic or Artificial Filaments**

**Sub-heading Note:**

1- Throughout the customs tariffs table, the expression “synthetic or artificial fibers” means staple fibers and filaments of organic polymers produced by manufacturing processes, either:

(a) By polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(b) By chemical transformation of natural organic polymers (e.g., cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates

The term “synthetic” means: fibers as defined at paragraph (a) above; and the term “artificial” means: fibers as defined at paragraph (b) above.

The expression “synthetic or artificial”, shall have the same meaning when used in relation to “textile materials”.

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
54.01		Sewing thread of synthetic or artificial filaments, whether or not put up for retail sale:		
		- Of synthetic filaments:		
	54 01 10 10	--- Put up for retail sale	kilogram	5
	54 01 10 90	--- Other	kilogram	5
		- Of artificial filaments:		
		--- Put up for retail sale		
	54 01 20 10	--- Other	kilogram	5
	54 01 20 90		kilogram	5
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:		
		- High tenacity yarn of nylon or other polyamides		
		- High tenacity yarn of polyesters	Kilogram	5



	54 02 10 00	- Textured yarn:		
		-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kilogram	5
	54 02 20 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kilogram	5
	54 02 31 00	-- Of polyesters		
		-- Other	kilogram	5
	54 02 32 00	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per meter:		
		-- Of nylon or other polyamides		
		-- Of polyesters, partially oriented	kilogram	5
	54 02 33 00	-- Of polyesters, other	kilogram	5
	54 02 39 00	-- Other		
		- Other yarn, single, with a twist exceeding 50 turns per meter:		
		-- Of nylon or other polyamides	kilogram	5
	54 02 41 00	-- Of polyesters	kilogram	5
	54 02 42 00	-- Other	kilogram	5
	54 02 43 00	- Other yarn, multiple folded or cabled:	kilogram	5
	54 02 49 00			
			kilogram	5
	54 02 51 00		kilogram	5
	54 02 52 00		kilogram	5
	54 02 59 00			
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
54.03	54 02 61 00	-- Of nylon or other polyamides	kilogram	5
	54 02 62 00	-- Of polyesters	kilogram	5
	54 02 69 00	-- Other	kilogram	5
		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:		
		- High tenacity yarn of viscose rayon		
		- Textured yarn		
		- Other yarn, single:	kilogram	5
	54 03 10 00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	kilogram	5
	54 03 20 00	-- Of viscose rayon, with a twist exceeding 120		

54.04	54 03 31 00	turns per meter -- Of cellulose acetate -- Other	kilogram	5
	54 03 32 00	- Other yarn, multiple (folded) or cabled:	kilogram	5
		-- Of viscose rayon		
		-- Of cellulose acetate	kilogram	5
	54 03 33 00	-- Other	kilogram	5
	54 03 39 00	Synthetic monofilament of 67 decitex or more and where no cross sectional dimension exceeds 1 mm; strip and the like (e.g., artificial straw) of synthetic textile materials of apparent width not exceeding 5 mm:		
	54 03 41 00		kilogram	5
	54 03 42 00		kilogram	5
	54 03 49 00		kilogram	5
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
54.05	54 04 10 00	- Monofilament	kilogram	5
	54 04 90 00	- Other	kilogram	5
		Artificial monofilament of 67 decitex or more and where no cross sectional dimension exceeds 1 mm; strip and the like (e.g., artificial straw) of artificial textile materials of apparent width not exceeding 5 mm:		
		--- Monofilament		
54.06		--- Other		
	54 05 00 10	Synthetic or artificial filament yarn (other than sewing thread), put up for retail sale:	kilogram	5
	54 05 00 90	- Synthetic filament yarn	kilogram	
		- Artificial filament yarn		
		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04:	kilogram	5
			kilogram	5

54.07	54 06 10 00 5406 20 00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or polyesters - Woven fabrics obtained from strips or the like - Fabrics specified in note 9 to section XI - Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	meter	15
	54 07 10 00	-- Unbleached or bleached	meter	15
	54 07 20 00		meter	15
	54 07 30 00			
	54 07 41 00		meter	15
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	54 07 42 00	-- Dyed	meter	15
	54 07 43 00	-- Of yarns of different colors	meter	15
	54 07 44 00	-- Printed	meter	15
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments: -- Unbleached or bleached		
	54 07 51 00	-- Dyed	meter	15
	54 07 52 00	-- Of yarns of different colors	meter	15
	54 07 53 00	-- Printed	meter	15
	54 07 54 00	- Other woven fabrics, containing 85% or more by weight of polyester filaments: -- Containing 85% or more by weight of non-textured polyester filaments -- Other	meter	15
	54 07 61 00	- Other woven fabrics, containing 85% or more by weight of synthetic filaments: -- Unbleached or bleached	meter	15
	54 07 69 00	-- Dyed -- Of yarns of different colors -- Printed	meter	15

	54 07 71 00	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:  -- Unbleached or bleached  -- Dyed	meter	15
	54 07 72 00		meter	15
	54 07 73 00		meter	15
	54 07 74 00		meter	15
	54 07 81 00		meter	15
	54 07 82 00		meter	15
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
54.08	54 07 83 00	-- Of yarns of different colors	meter	15
	54 07 84 00	-- Printed	meter	15
		- Other woven fabrics:		
	54 07 91 00	-- Unbleached or bleached	meter	15
	54 07 92 00	-- Dyed	meter	15
	54 07 93 00	-- Of yarns of different colors	meter	15
	54 07 94 00	-- Printed	meter	15
		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05:		
		- Woven fabrics obtained from high tenacity yarn of viscose rayon		
	54 08 10 00	- Other woven fabrics, containing 85% or more by weight of artificial filament or strips or the like:  -- Unbleached or bleached  -- Dyed  -- Of yarns of different colors  -- Printed	meter	15
		- Other woven fabrics:	meter	15
	54 08 21 00	-- Unbleached or bleached	meter	15
	54 08 22 00	-- Dyed	meter	15
	54 08 23 00	-- Of yarns of different colors	meter	15
	54 08 24 00	-- Printed		
			meter	15
	54 08 31 00		meter	15
	54 08 32 00		meter	15
	54 08 33 00		meter	15

	54 08 34 00			
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**Chapter 55**  
**Synthetic or Artificial Staple Fibers**

**Note:**

**1- Headings 55.01 and 55.02 apply to synthetic or artificial filament tow, consisting of parallel filaments of a uniform length equal to the length of tow, meeting the following specifications:**

- (a) Length of tow exceeding 2 m;**
- (b) Twist less than 5 turns per meter;**
- (c) Measuring per filament less than 67 decitex;**
- (d) With regard only to synthetic filament tow, such tow must be drawn so as to be non-stretchable by more than 100% of its length;**
- (e) Total measurement of tow more than 20 000 decitex.**

**Tows of length not exceeding (two meters) are to be classified in headings 55.03 or 55.04**

<b>Heading No.</b>	<b>Harmonized System Code</b>	<b>Description of Goods</b>	<b>Measurement Unit</b>	<b>Duty Rate %</b>
55.01	55 01 10 00	Synthetic filament tow: - Of nylon or other polyamides	kilogram	Free
	55 01 20 00	- Of polyesters	kilogram	Free
	55 01 30 00	- Acrylic or mod-acrylic	kilogram	Free
	55 01 90 00	- Other	kilogram	Free
	55 02 00 00	Artificial filament tow	kilogram	Free
55.02		Synthetic staple fibers, neither carded, combed nor otherwise processed for spinning:		
55.03		- Of nylon or other polyamides		
	55 03 10 00	- Of polyesters	kilogram	Free
	55 03 20 00	- Acrylic or mod-acrylic	kilogram	Free
		- Of polypropylene		

	55 03 30 00 55 03 40 00		kilogram kilogram	Free Free
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
55.04	55 03 90 00	- Other Artificial staple fibers, neither carded, combed nor otherwise processed for spinning:	kilogram	Free
	55 04 10 00	- Of viscose rayon	kilogram	Free
	55 04 90 00	- Other Waste (including noils, yarn waste and garneted stock) of synthetic or artificial fibers:	kilogram	Free
55.05		- Of synthetic fibers		
		- Of artificial fibers		
	55 05 10 00	Synthetic staple fibers, carded, combed or otherwise processed for spinning:	kilogram	5
	55 05 20 00	- Of nylon or other polyamides	kilogram	5
		- Of polyesters		
		- Acrylic or mod-acrylic		
55.06		- Other		
	55 06 10 00	Artificial staple fibers, carded, combed or otherwise processed for spinning	kilogram	5
	55 06 20 00		kilogram	5
	55 06 30 00	Sewing thread of synthetic or artificial staple fibers, whether or not put up for retail sale:	kilogram	5
	55 06 90 00	- Of synthetic staple fibers:	kilogram	5
	55 07 00 00	--- Put up for retail sale	kilogram	5
		--- Other		
		- Of artificial staple fibers:		
55.07		-- Put up for retail sale		
		--- Other		
			kilogram	5
55.08			kilogram	5
	55 08 10 10			
	55 08 10 90		kilogram	5
			kilogram	5
	55 08 20 10			
	55 08 20 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
55.09		Yarn (other than sewing thread) of synthetic staple fibers, not put up for retail sale:		
		- Containing 85% or more by weight of staple fibers of nylon or other polyamides:		
		-- Single yarn		
		-- Multiple folded or cabled yarn	kilogram	5
	55 09 11 00	- Containing 85% or more by weight of polyester staple fibers:	kilogram	5
	55 09 12 00	-- Single		
		-- Multiple folded or cabled yarn		
		- Containing 85% or more by weight of acrylic or mod-acrylic staple fibers:	kilogram	5
	55 09 21 00	-- Single	kilogram	5
	55 09 22 00	-- Multiple folded or cabled yarn		
		- Other yarn, containing 85% or more by weight of synthetic staple fibers:		
		-- Single yarn	kilogram	5
	55 09 31 00	-- Multiple folded or cabled yarn	kilogram	5
	55 09 32 00	- Other yarn, of polyester staple fibers:		
		-- Mixed mainly or solely with artificial staple fibers		
		-- Mixed mainly or solely with wool or fine animal hair	kilogram	5
	55 09 41 00	-- Mixed mainly or solely with cotton	kilogram	5
	55 09 42 00	-- Other		
			kilogram	5
	55 09 51 00		kilogram	5
	55 09 52 00		kilogram	5
	55 09 53 00		kilogram	5
	55 09 59 00		kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
55.10	55 09 61 00	- Other yarn, of acrylic or mod-acrylic staple fibers: -- Mixed mainly or solely with wool or fine animal hair	kilogram	5
	55 09 62 00	-- Mixed mainly or solely with cotton -- Other	kilogram	5
	55 09 69 00	- Other yarn: -- Mixed mainly or solely with wool or fine animal hair	kilogram	5
	55 09 91 00	-- Mixed mainly or solely with cotton -- Other	kilogram	5
	55 09 92 00	Yarn (other than sewing thread) of artificial staple fibers, not put up for retail sale:	kilogram	5
	55 09 99 00	- Containing 85% or more by weight of artificial staple fibers: - Single -- Multiple folded or cabled yarn	kilogram	5
		- Other yarn, mixed mainly or solely with wool or fine animal hair		
		- Other yarn, mixed mainly or solely with cotton		
		- Other	kilogram	
	55 10 11 00	Yarn (other than sewing thread) of synthetic or artificial staple fibers, put up for retail sale:	kilogram	5
	55 10 12 00		kilogram	5
	55 10 20 00	- Of synthetic staple fibers, containing 85% or more by weight of such fibers		5
			kilogram	
	55 10 30 00			5
55.11	55 10 90 00		kilogram	5
	55 11 10 00		kilogram	5



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
55.12	55 11 20 00	- Of synthetic staple fibers, containing less than 85% by weight of such fibers	Kilogram	5
		- Of artificial staple fibers		
	55 11 30 00	Woven fabrics of synthetic staple fibers, containing 85% or more by weight of synthetic staple fibers:	kilogram	5
		- Containing 85% or more by weight of polyester staple fibers:		
		-- Unbleached or bleached		
		-- Other		
		- Containing 85% or more by weight of acrylic or mod-acrylic staple fibers:	kilogram	15
	55 12 11 00	-- Unbleached or bleached	kilogram	15
	55 12 19 00	-- Other		
		- Other:		
55.13		-- Unbleached or bleached		
		-- Other	kilogram	15
	55 12 21 00	Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of weight not exceeding 170 g/m <sup>2</sup> :	kilogram	15
	55 12 29 00			
	55 12 91 00	- Unbleached or bleached:	kilogram	15
	55 12 99 00	-- Of polyester staple fibers, plain weave		
		-- Three-thread or four-thread twill, including cross twill, of polyester staple fibers		
		- Other woven fabrics of polyester staple fibers		
				15
			M <sup>2</sup>	15
	55 13 11 00		M <sup>2</sup>	
	55 13 12 00			15
	55 13 13 00		M <sup>2</sup>	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
55.14	55 13 19 00	-- Other woven fabrics	M <sup>2</sup>	15
	55 13 21 00	- Dyed:	M <sup>2</sup>	15
		-- Of polyester staple fibers, plain weave		
	55 13 22 00	-- Three-thread or four-thread twill, including cross twill, of polyester staple fibers	M <sup>2</sup>	15
		-- Other woven fabrics of polyester staple fibers		
	55 13 23 00	-- Other woven fabrics	M <sup>2</sup>	15
		- Of yarns of different colors:		
	55 13 29 00	-- Of polyester staple fibers, plain weave	M <sup>2</sup>	15
		-- Three-thread or four-thread twill, including cross twill, of polyester staple fibers		
	55 13 31 00	-- Woven fabrics of polyester staple fibers	M <sup>2</sup>	15
		-- Other woven fabrics		
	55 13 32 00	- Printed:	M <sup>2</sup>	15
		-- Of polyester staple fibers, plain weave		
	55 13 33 00	-- Three-thread or four-thread twill, including cross twill, of polyester staple fibers	M <sup>2</sup>	15
		-- Other woven fabrics of polyester staple fibers		
	55 13 39 00	-- Other woven fabrics	M <sup>2</sup>	15
		Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of weight exceeding 170 g/m <sup>2</sup> :		
	55 13 41 00		M <sup>2</sup>	15
	55 13 42 00		M <sup>2</sup>	15
	55 13 43 00		M <sup>2</sup>	15
	55 13 49 00		M <sup>2</sup>	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	55 14 11 00	- Unbleached or bleached: -- Of polyester staple fibers, plain weave	M <sup>2</sup>	15
	55 14 12 00	-- Three-thread or four-thread twill, including cross twill, of polyester staple fibers -- Other woven fabrics of polyester staple fibers -- Other woven fabrics	M <sup>2</sup>	15
	55 14 13 00	- Dyed: -- Of polyester staple fibers, plain weave	M <sup>2</sup>	15
	55 14 19 00	-- three-thread or four-thread twill, including cross twill, of polyester staple fibers -- Other woven fabrics of polyester staple fibers	M <sup>2</sup>	15
	55 14 21 00	-- Other woven fabrics	M <sup>2</sup>	15
	55 14 22 00	- Of yarns of different colors: -- Of polyester staple fibers, plain weave -- Three-thread or four-thread twill, including cross twill, of polyester staple fibers	M <sup>2</sup>	15
	55 14 23 00	-- Other woven fabrics of polyester staple fibers -- Other woven fabrics	M <sup>2</sup>	15
	55 14 29 00	- Printed: -- Of polyester staple fibers, plain weave	M <sup>2</sup>	15
	55 14 31 00	-- Three-thread or four-thread twill, including cross twill, of polyester staple fibers	M <sup>2</sup>	15
	55 14 32 00		M <sup>2</sup>	15
	55 14 33 00		M <sup>2</sup>	15
	55 14 39 00		M <sup>2</sup>	15
	55 14 41 00		M <sup>2</sup>	15
	55 14 42 00		M <sup>2</sup>	15
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %

55.15	55 14 43 00	-- Other woven fabrics of polyester staple fibers	M <sup>2</sup>	15
		-- Other woven fabrics		
	55 14 49 00	Other woven fabrics of synthetic staple fibers:	M <sup>2</sup>	15
		- Of polyester staple fibers:		
		- Mixed mainly or solely with viscose rayon staple fibers		
		-- Mixed mainly or solely with synthetic or artificial filaments	M <sup>2</sup>	15
	55 15 11 00	-- Mixed mainly or solely with wool or fine animal hair 55 15 19 00 -- Other	M <sup>2</sup>	15
	55 15 12 00	- Of acrylic and mod-acrylic staple fibers:		
		-- Mixed mainly or solely with synthetic or artificial filaments	M <sup>2</sup>	15
	55 15 13 00	-- Mixed mainly or solely with wool or fine animal hair		
		-- Other		
		- Other woven fabrics:	M <sup>2</sup>	15
		-- Mixed mainly or solely with synthetic or artificial filaments	M <sup>2</sup>	15
	55 15 21 00	-- Mixed mainly or solely with wool or fine animal hair		
55.16	55 15 22 00	-- Other	M <sup>2</sup>	15
	55 15 29 00	Woven fabrics of artificial staple fibers:	M <sup>2</sup>	15
		- Containing 85% or more by weight of artificial staple fibers:		
	55 15 91 00	-- Unbleached or bleached	M <sup>2</sup>	15
	55 15 92 00		M <sup>2</sup>	15
	55 15 99 00			
			M <sup>2</sup>	15
	55 16 11 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	55 16 12 00	-- Dyed	M <sup>2</sup>	15
	55 16 13 00	-- Of yarns of different colors	M <sup>2</sup>	15
	55 16 14 00	-- Printed	M <sup>2</sup>	15
		- Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with synthetic or artificial filaments:		
		-- Unbleached or bleached		
		-- Dyed	M <sup>2</sup>	15
	55 16 21 00	-- Of yarns of different colors	M <sup>2</sup>	15
	55 16 22 00	-- Printed	M <sup>2</sup>	15
	55 16 23 00	- Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with wool or fine animal hair:	M <sup>2</sup>	15
	55 16 24 00	-- Unbleached or bleached		
		-- Dyed		
		-- Of yarns of different colors	M <sup>2</sup>	15
		-- Printed	M <sup>2</sup>	15
	55 16 31 00	- Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with cotton:	M <sup>2</sup>	15
	55 16 32 00	-- Unbleached or bleached	M <sup>2</sup>	15
	55 16 33 00	-- Dyed		
	55 16 34 00	-- Of yarns of different colors		
		-- Printed	M <sup>2</sup>	15
		- Other:	M <sup>2</sup>	15
	55 16 41 00	-- Unbleached or bleached	M <sup>2</sup>	15
	55 16 42 00	-- Dyed	M <sup>2</sup>	15
	55 16 43 00	-- Of yarns of different colors		15
	55 16 44 00	-- Printed		
			M <sup>2</sup>	15
	55 16 91 00		M <sup>2</sup>	15
	55 16 92 00		M <sup>2</sup>	15
	55 16 93 00		M <sup>2</sup>	15
	55 16 94 00			

**Chapter 56**  
**Wadding, Felt & Non-wovens; Special Yarns;**  
**Twine, Cordage, Ropes & Cables and Articles Thereof**

**Notes:**

**3- This Chapter does not cover:**

- (a) Wadding, felt or non-wovens, impregnated, coated or covered with substances or preparations (e.g., perfumes or cosmetics preparations of chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where textile material is present merely as a carrier or a carrying medium;**
- (b) Textile products of heading 58.11;**
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or non-wovens (heading 68.05);**
- (d) Agglomerated or reconstituted mica, on a backing of felt or non-wovens (heading 68.14);**
- (e) Papers or metal foil on a backing of felt or non-wovens (section XV);**

**4- The term “felt” includes needle-loom felt and fabrics consisting of a web of textile fibers which cohesion has been enhanced by (stitch-bonding) process using fibers from the same web.**

**5- Headings 56.02 and 56.03 respectively cover felt and non-wovens, impregnated, coated, covered or laminated with plastics or rubber, whatever these materials' nature ((non-cellular)compact or cellular).**

**Heading 56.03 also includes non-wovens where plastics or rubber form the bonding substance.**

**However, neither heading 56.02 nor heading 56.03 covers:**

- (a) Felt, impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (chapters 39 or 40);**
- (b) Non-wovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering is apparent and can be seen to the naked eye with no account being taken of any resulting color change (chapters 39 or 40);**
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or non-wovens, where textile material is present merely for reinforcing purposes (chapter 39 or 40).**

**6- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, where impregnation, coating or covering is unapparent and cannot be seen with the naked eye (in general, chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting color change.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
56.01	56 01 10 00	Wadding of textile materials and articles thereof; textile fibers, not exceeding 5 mm in length (flock), textile dust and snarls:	Kilogram	5
		- Sanitary towels and tampons, napkins for babies and similar protective sanitary articles of wadding		
		- Wadding; other articles of wadding:		
		-- Of cotton		
		-- Of synthetic or artificial fibers		
	56 01 21 00 56 01 22 00 56 01 29 00 56 01 30 00	-- Other	kilogram	5
		- Textile flock and dust and textile material snarls		
		Felt, whether or not impregnated, coated, covered or laminated:		
		– Needle-loom felt and stitch-bonded fiber fabrics		
		- Other felt, not impregnated, coated, covered or laminated:		
56.02	56 02 10 00	-- Of wool or fine animal hair	kilogram	10
56.02	56 02 21 00		kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
56.03	56 02 29 00	-- Of other textile materials	Kilogram	10
	56 02 90 00	- Other	kilogram	10
		Non-wovens "i.e., non-woven fabrics", whether or not impregnated, coated, covered or laminated:		
		- Of synthetic or artificial filaments:		
		-- Weighing not more than 25 grams per square meter (g/m <sup>2</sup> )		

56.04		-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kilogram	15
	56 03 11 00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kilogram	15
	56 03 12 00	-- Weighing more than 150 g/m <sup>2</sup> - Other:	kilogram	15
	56 03 13 00	-- Weighing not more than 25 g/m <sup>2</sup> -- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kilogram	15
	56 03 14 00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kilogram	15
	56 03 91 00	-- Weighing more than 150 g/m <sup>2</sup> Rubber thread and cord, textile covered; textile yarn, strip and the like of headings 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	kilogram	15
	56 03 92 00		kilogram	15
	56 03 93 00	- Rubber thread and cord covered by textile materials	kilogram	15
	56 03 94 00	- High tenacity yarn of polyesters, nylon, other polyamides or viscose rayon, impregnated or coated		
			kilogram	50
			kilogram	20
	56 04 10 00			
	56 04 20 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
56.05	56 04 90 00	- Other	Kilogram	20
	56 05 00 00	Metallized yarn, whether or not gimped, being textile yarn, strip or the like of heading 54.04 or 54.05, combined with metal in the form of	kilogram	5



56.06		thread, strip, powder or metal covered		
		Gimped yarn, strip and the like of heading 54.04 or 54.05, (other than articles of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop yarn: --- Gimped yarn, gimped strip and the like --- Chenille yarn --- Loop wale-yarn		
56.07	56.06 00 10	Twine, cordage, ropes and cables, whether or not plaited or braided, whether or not impregnated, coated, covered or sheathed with rubber or plastics: - Of jute or other textile bast fibers of heading 53.03: --- Unbraided	Kilogram	5
	56 06 00 20 56 06 00 30	--- Braided - Of sisal or other textile fibers of Agave kind: -- Binder or baler twine: --- Unbraided --- Braided	kilogram kilogram	20 20
56.07		-- Other: --- Unbraided	kilogram kilogram	10 10
	56 07 10 10 56 07 10 20		kilogram kilogram	10 10
	56 07 21 10 56 07 21 20			10
	56 07 29 10		Kilogram	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
56.08	56 07 29 20	--- Braided - Of polyethylene / polypropylene: -- Binder or baler twine:	kilogram	10
		--- Not plaited or braided	kilogram	10
	56 07 41 10	--- Plaited or braided	kilogram	10
	56 07 41 20	-- Other:		
		--- Unbraided	kilogram	10
	56 07 49 10	--- Braided	kilogram	10
	56 07 49 20	- Of other synthetic fibers:		
		--- Unbraided	kilogram	10
	56 07 50 10	--- Braided	kilogram	10
	56 07 50 20	- Other:		
		--- Unbraided	kilogram	10
	56 07 90 10	--- Braided	kilogram	10
	5607 90 20	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials: - Of artificial or synthetic textile materials: -- Made up fishing nets -- Other		
		- Other	kilogram	15
		Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included:	kilogram	15
	56 08 11 00	--- Shoe laces	kilogram	15
	56 08 19 00	--- Clothes lines		
	56 08 90 00	--- Towing ropes and pulley ropes --- Other	kilogram kilogram kilogram kilogram	15 15 15 15
56.09	56 09 00 10			
	56 09 00 20			
	56 09 00 30			
	56 09 00 90			

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**Chapter 57**  
**Carpets and Other Textile Floor Coverings**

**Notes:**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
57.01		Carpets and other textile floor coverings, knotted, whether or not made up:		
		- Of wool or fine animal hair	M <sup>2</sup>	40
	57 01 10 00	- Of other textile materials:		
		--- Of silk, of noil or of other waste silk	M <sup>2</sup>	40
	57 01 90 10	--- Of coarse animal hair		
		--- Of cotton	M <sup>2</sup>	40
	57 01 90 20	--- Other	M <sup>2</sup>	40
57.02	57 01 90 30	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs:	M <sup>2</sup>	40
	57 01 90 90	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs		
		- Floor coverings of coconut fiber (coir)		
		- Other, of pile construction, not made up:		
		-- Of wool or fine animal hair:	M <sup>2</sup>	40
	57 02 10 00			
	5702 20 00		M <sup>2</sup>	40

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	57 02 31 10	--- Machine-made carpets	M <sup>2</sup>	40
	57 02 31 20	--- Rugs and the like	M <sup>2</sup>	40
	57 02 31 90	--- Other	M <sup>2</sup>	40
		-- Of man-made textile materials:		
	57 02 32 10	--- Carpets and moquette rugs	M <sup>2</sup>	40
	57 02 32 20	--- Carpets and rugs of chenille yarn	M <sup>2</sup>	40
		--- Other		
	57 02 32 90	-- Of other textile materials	M <sup>2</sup>	40
	57 02 39 00	- Other, of pile construction, made up:	M <sup>2</sup>	40
		-- Of wool or fine animal hair:		
		--- Machine-made carpets		
		--- Rugs and the like		
	57 02 41 10	--- Other	M <sup>2</sup>	40
	57 02 41 20	-- Of man-made textile materials:	M <sup>2</sup>	40
	57 02 41 90	--- Carpets and moquette rugs	M <sup>2</sup>	40
		--- Carpets and rugs of chenille yarn:		
	57 02 42 10	---- Bed covers and table covers	M <sup>2</sup>	40
		---- Other		
		--- Prayer mats		
	57 02 42 21	--- Other	M <sup>2</sup>	40
	57 02 42 29	-- Of other textile materials:	M <sup>2</sup>	40
	57 02 42 30	--- Of cotton:	M <sup>2</sup>	40
	57 02 42 90	---- Prayer mats	M <sup>2</sup>	40
		---- Other		
		--- Other		
		- Other, not of pile construction, not made up:	M <sup>2</sup>	40
	57 02 49 11		M <sup>2</sup>	40
	57 02 49 19		M <sup>2</sup>	40
	57 02 49 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
57.03		-- Of wool or fine animal hair:		
	57 02 51 10	--- Machine-made carpets	M <sup>2</sup>	40
	57 02 51 20	--- Rugs and the like	M <sup>2</sup>	40
	57 02 51 90	--- Other	M <sup>2</sup>	40
		-- Of man-made textile materials:		
	57 02 52 10	--- Carpets and moquette rugs	M <sup>2</sup>	40
	57 02 52 90	--- Other	M <sup>2</sup>	40
	57 02 59 00	-- Of other textile materials	M <sup>2</sup>	40
		- Other, not of pile construction, made up:		
		-- Of wool or fine animal hair:		
		--- Machine-made carpets		
	57 02 91 10	--- Rugs and the like	M <sup>2</sup>	40
	57 02 91 20	--- Other	M <sup>2</sup>	40
	57 02 91 90	-- Of man-made textile materials:	M <sup>2</sup>	40
		--- Carpets and moquette rugs		
	57 02 92 10	--- Prayer mats	M <sup>2</sup>	40
	57 02 92 20	--- Other	M <sup>2</sup>	40
	57 02 92 90	-- Of other textile materials:	M <sup>2</sup>	40
		--- Of cotton:		
		---- Prayer mats		
		---- Other	M <sup>2</sup>	40
	57 02 99 11	--- Other	M <sup>2</sup>	40
	57 02 99 19	Carpets and other textile floor coverings, tufted, whether or not made up:	M <sup>2</sup>	40
	57 02 99 90	- Of wool or fine animal hair		
		- Of nylon or other polyamides	M <sup>2</sup>	40
		- Of other man-made textile materials	M <sup>2</sup>	40
	57 03 10 00			
	57 03 20 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
57.04	57 03 30 10	--- Carpets and moquette rugs	M <sup>2</sup>	40
	57 03 30 20	--- Carpets and rugs of chenille yarn	M <sup>2</sup>	40
		--- Prayer mats		
	57 03 30 30	--- Other	M <sup>2</sup>	40
	57 03 30 90	- Of other textile materials:		
		--- Of cotton:		
		---- Prayer rugs		
		---- Other	M <sup>2</sup>	40
	57 03 90 11	--- Other	M <sup>2</sup>	40
	57 03 90 19	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:	M <sup>2</sup>	40
	57 03 90 90	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>		
		- Other		
		Other carpets and other textile floor coverings, whether or not made up:	M <sup>2</sup>	40
	57 04 10 00	--- Of pile construction with adhesive:		
		---- Carpets and rugs of chenille yarn	M <sup>2</sup>	40
	57 04 90 00	---- Prayer mats		
		---- Other		
		--- Carpets made by "flocking"		
		--- Knitted carpets and carpeting having the appearance of moquette or fur skins	M <sup>2</sup>	40
		--- Other		
57.05			M <sup>2</sup>	40
	57 05 00 11		M <sup>2</sup>	40
			M <sup>2</sup>	40
	57 05 00 12		M <sup>2</sup>	40
	57 05 00 19			
	57 05 00 20			
	57 05 00 30		M <sup>2</sup>	40
	57 05 00 90			

**Chapter 58**  
**Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings;**  
**Embroidery**

**Notes:**

- 3- This chapter does not apply to textile fabrics referred to in note 1 to chapter 59, impregnated, coated, covered or laminated, or to other goods of chapter 59.
- 4- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 5- For the purposes of heading 58.03, “gauze” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or do-up threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 6- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 7- For the purposes of heading 58.06, the expression “narrow woven fabrics” means:
  - a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm. Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 8- In heading 58.10, the expression “embroidery” means, inter-alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading 58.10 does not apply to needlework tapestry (heading 58.05).
- 9- In addition to the products of heading 58.09, this chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806:		
		- Of wool or fine animal hair:		
		--- For making Arab cloaks and abayas	M	15
	58 01 10 10	--- Other		
		- Of cotton:	M	15
	58 01 10 90	-- Uncut weft pile fabrics		
		-- Cut corduroy	M	15
	58 01 21 00	-- Other weft pile fabrics	M	15
	58 01 22 00	-- Warp pile fabrics, épinglé (uncut)	M	15
	58 01 23 00	-- Warp pile fabrics, cut	M	15

	58 01 24 00	-- Chenille fabrics		
		- Of man-made fibers:	M	15
	58 01 25 00	-- Uncut weft pile fabrics	M	15
	58 01 26 00	-- Cut corduroy		
		-- Other weft pile fabrics	M	15
	58 01 31 00	-- Warp pile fabrics, épinglé (uncut)	M	15
	58 01 32 00	-- Warp pile fabrics, cut	M	15
	58 01 33 00	-- Chenille fabrics	M	15
	58 01 34 00	- Of other textile materials:		
		--- Woven fabrics of coarse animal hair:	M	15
	58 01 35 00	---- For making Arab cloaks and abayas	M	15
	58 01 36 00	---- Other		
		--- Other		
			M	15
	58 01 90 11		M	15
			M	15
	58 01 90 19			
	58 01 90 90			
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
58.02		Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03:		
		- Terry toweling and similar woven terry fabrics, of cotton:		
		-- Unbleached		
		-- Other	M	15
	58 02 11 00	- Terry toweling and similar woven terry fabrics, of other textile materials	M	15
	58 02 19 00	- Tufted textile fabrics	M	15
	58 02 20 00	Gauze, other than narrow fabrics of heading 5806:		
		- Of cotton		





58.07	58 06 40 00	- Woven - Other Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles: - Braids in the piece - Other	Kilogram Kilogram	15 15
58.08	58 07 10 00 58 07 90 00   58 08 10 00 58 08 90 00		Kilogram Kilogram	15 15
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
58.09		Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	M	15
58.10	58 10 10 00	Embroidery, in the piece, in strips or in motifs: - Embroidery without visible ground - Other embroidery: -- Of cotton -- Of man-made fibers -- Of other textile materials Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	M  M M Kilogram	15  15 15 15

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**Chapter 59**  
**Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use**

**Notes:**

- 1- Except where the context otherwise requires, for the purposes of this chapter the expression "textile fabrics" applies only to the woven fabrics of chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
- 2- Heading 59.03 applies to:
  - a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square meter and whatever the nature of plastic material (compact or cellular), other than:
    - 1) Fabrics in which impregnation, coating or covering cannot be seen with the naked eye (usually chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of color;
    - 2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually chapter 39);
    - 3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of color (chapter 39);
    - 4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually chapters 50 to 55, 58 or 60);
    - 5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (chapter 39); or
    - 6) Textile products of heading 58.11;
  - b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
- 3- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting). This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
- 4- For the purposes of heading 59.06, the expression "rubberized textile fabrics" means:
  - a) Textile fabrics impregnated, coated, covered or laminated with rubber, with the following characteristics:
    - i) Weighing not more than 1 500 g/m<sup>2</sup>; or

- ii) Weighing more than 1 500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;
- b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
- c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square meter.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (chapter 40), or textile products of heading 58.11.

**5- Heading 59.07 does not apply to:**

- a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of color;
- b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- e) Wood veneered on a backing of textile fabrics (heading 44.08);
- f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- h) Metal foil on a backing of textile fabrics (section XV).

**6- Heading 59.10 does not apply to:**

- a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

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

- a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of headings 59.08 to 59.10 products), the following only:
  - i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
  - ii) Bolting cloth;
  - iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
  - vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations:		
		- Textile fabrics coated with gum or amylaceous substances, of a kind used for outer covers of books or the like	Kilogram	20
		- Other:		
	59 01 10 00	--- Tracing cloth		
		--- Prepared painting canvas		
		--- Buckram and similar stiffened textile fabrics of a kind used for hat foundations	Kilogram	20
		Tire cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Kilogram	20
	59 01 90 10	- Of nylon or other polyamides	Kilogram	20
	59 01 90 20	- Of polyesters		
	59 01 90 30	- Other		
		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02:		
		- With polyvinyl chloride	Kilogram	20
		- With polyurethane	Kilogram	20
		- Other	Kilogram	20
59.02				
	59 02 10 00			
	59 02 20 00			
	59 02 90 00			
		Linoleum and floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape:		20
			Kilogram	20
59.03			Kilogram	20
			Kilogram	
			Kilogram	
	59 03 10 00			
	59 03 20 00			
	59 03 90 00			
59.04				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
59.05	59 04 10 00	- Linoleum	Kilogram	20
	59 04 90 00	- Other	Kilogram	20
		Textile wall coverings:		
	59 05 00 10	--- Of chenille	Kilogram	20
	59 05 00 20	--- Of cotton	Kilogram	20
	59 05 00 30	--- Of wool or fine animal hair	Kilogram	20
	59 05 00 40	--- Of synthetic fibers	Kilogram	20
	59 05 00 50	--- Of artificial fibers	Kilogram	20
59.06	59 05 00 90	--- Of other textile materials	Kilogram	20
		Rubberized textile fabrics, other than those of heading 59.02:		
	59 06 10 00	- Adhesive tape of a width not exceeding 20 cm	Kilogram	20
		- Other:		
59.07		-- Knitted or crocheted		
	59 06 91 00	-- Other	Kilogram	20
	59 06 99 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like:	Kilogram	20
		--- Textile fabrics otherwise impregnated, coated or covered:		
		---- Fabrics coated with tar, bitumen or similar products, of a kind used for making tarpaulins or packing cloth		
		---- Fabrics coated with wax		
		---- Fine fabrics coated or impregnated with a preparation based on natural resin and camphor	Kilogram	10
	59 07 00 11		Kilogram	10
			Kilogram	10
	59 07 00 12			
	59 07 00 13			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
59.08	59 07 00 14	<p>---- Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil, including packing cloths, strong, coarse fabrics of hemp, jute, cotton, linen or man-made fibers made waterproof by a heavy coating based on a mixture of drying oil and lamp black</p> <p>---- Fabrics coated with silicates to render them non-flammable (e.g., for fire-proof screens)</p> <p>---- Other</p>	Kilogram	10
		--- Painted canvas being theatrical scenery, studio back-cloths or the like	Kilogram	10
	59 07 00 15	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated	Kilogram	15
	59 07 00 19		Kilogram	15
	59 07 00 20	Textile hose piping and similar textile tubing, with or without lining, armor or accessories of other materials:	Kilogram	15
	59 08 00 00	--- Fire hose		
		--- Other		
		Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material		
			M	5
			Kilogram	5
59.09			Kilogram	5
59.10	59 09 00 10			
	59 09 00 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
59.11	59 11 10 00	Textile products and articles, for technical uses, specified in Note 7 to this chapter:	Kilogram	5
		- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)		
		- Bolting cloth, whether or not made up		
	59 11 20 00	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	Kilogram	5
		-- Weighing less than 650 g/m <sup>2</sup>		
		-- Weighing 650 g/m <sup>2</sup> or more		
	59 11 31 00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	Kilogram	5
		- Other		
	59 11 32 00		Kilogram	5
	59 11 40 00		Kilogram	5
	59 11 90 00		Kilogram	5



**Chapter 60**  
**Knitted or Crocheted Fabrics**

**Notes:**

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

- a) Crochet lace of heading 58.04;
- b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
- c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of chapter 59.  
However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

**2. This chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.**

**3. Throughout the Customs tariffs table any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
60.01		Pile fabrics, including “long pile” & terry fabrics, knitted or crocheted:		
	60 01 10 00	- “Long pile” fabrics	M <sup>2</sup>	15
		- Looped pile fabrics:		
	60 01 21 00	-- Of cotton	M <sup>2</sup>	15
	60 01 22 00	-- Of man-made fibers	M <sup>2</sup>	15
	60 01 29 00	-- Of other textile materials	M <sup>2</sup>	15
		- Other:		
	60 01 91 00	-- Of cotton	M <sup>2</sup>	15
	60 01 92 00	-- Of man-made fibers	M <sup>2</sup>	15
	60 01 99 00	-- Of other textile materials	M <sup>2</sup>	15
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01:		
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
60.03	60 02 40 00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	M <sup>2</sup>	15
	60 02 90 00	- Other Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02:	M <sup>2</sup>	15

60.04	60 03 10 00	- Of wool or fine animal hair	M <sup>2</sup>	15
	60 03 20 00	- Of cotton	M <sup>2</sup>	15
	60 03 30 00	- Of synthetic fibers	M <sup>2</sup>	15
	60 03 40 00	- Of artificial fibers	M <sup>2</sup>	15
	60 03 90 00	- Other	M <sup>2</sup>	15
		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01:		
		- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread		
		- Other		
	60 04 40 00	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04:	M <sup>2</sup>	15
		- Of wool or fine animal hair	M <sup>2</sup>	
60.05		- Of cotton:		15
	60 04 90 00	-- Unbleached or bleached		
		-- Dyed		
		-- Of yarns of different colors	M <sup>2</sup>	
		-- Printed		
			M <sup>2</sup>	15
	60 05 10 00		M <sup>2</sup>	
			M <sup>2</sup>	15
	60 05 21 00		M <sup>2</sup>	15
	60 05 22 00			15
	60 05 23 00			15
	60 05 24 00			
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	60 05 31 00	- Of synthetic fibers:	M <sup>2</sup>	15
		-- Unbleached or bleached		
	60 05 32 00	-- Dyed	M <sup>2</sup>	15
	60 05 33 00	-- Of yarns of different colors	M <sup>2</sup>	15
	60 05 34 00	-- Printed	M <sup>2</sup>	15
		- Of artificial fibers:		
	60 05 41 00	-- Unbleached or bleached	M <sup>2</sup>	15

60.06	60 05 42 00	-- Dyed	M <sup>2</sup>	15
	60 05 43 00	-- Of yarns of different colors	M <sup>2</sup>	15
	60 05 44 00	-- Printed	M <sup>2</sup>	15
	60 05 90 00	- Other	M <sup>2</sup>	15
		Other knitted or crocheted fabrics:		
	60 06 10 00	- Of wool or fine animal hair	M <sup>2</sup>	15
		- Of cotton:		
	60 06 21 00	-- Unbleached or bleached	M <sup>2</sup>	15
	60 06 22 00	-- Dyed	M <sup>2</sup>	15
	60 06 23 00	-- Of yarns of different colors	M <sup>2</sup>	15
	60 06 24 00	-- Printed	M <sup>2</sup>	15
		- Of synthetic fibers:		
	60 06 31 00	-- Unbleached or bleached	M <sup>2</sup>	15
	60 06 32 00	-- Dyed	M <sup>2</sup>	15
	60 06 33 00	-- Of yarns of different colors	M <sup>2</sup>	15
	60 06 34 00	-- Printed	M <sup>2</sup>	15
		- Of artificial fibers:		
	60 06 41 00	-- Unbleached or bleached	M <sup>2</sup>	15
	60 06 42 00	-- Dyed	M <sup>2</sup>	15
	60 06 43 00	-- Of yarns of different colors	M <sup>2</sup>	15
	60 06 44 00	-- Printed	M <sup>2</sup>	15
	60 06 90 00	- Other	M <sup>2</sup>	15

**Chapter 61**  
**Articles of Apparel & Clothing Accessories, Knitted or Crocheted**

**Notes:**

- 1. This chapter applies only to the made up knitted or crocheted articles.**
- 2. This chapter does not cover:**
  - a) Goods of heading 62.12**
  - b) Worn clothing or other worn articles of heading 63.09; or**
  - c) Orthopedic appliances, surgical belts, trusses or the like (heading 90.21).**
- 3. For the purposes of headings 61.03 and 61.04:**
  - a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:**
    - One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and**
    - One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs. All of the components of a “suit” must be of the same fabric construction, color and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric. If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately. The term “suit” includes the following sets of garments, whether or not they fulfill all the above conditions:**
      - Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;**
      - Evening dress (tail-coat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;**
      - Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.**
  - b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:**
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and**
    - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt. All of the components of an ensemble must be of the same fabric construction, style, color and composition; they must also be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.**
- 4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.**
- 5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.**

**6. For the purposes of heading 61.11:**

- a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;
- b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

**7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:**

- a) A “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or foot straps; or
- b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
  - One garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - One pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph a) above and a type of padded, sleeveless jacket worn over the overall. All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition, whether or not of the same color, they must also be of corresponding or compatible size.

**8. Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this chapter, excluding heading 61.11, are to be classified in heading 61.13.**

**9. Garments of this chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.**

**10. Articles of this chapter may be made of metal thread.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
61.01		Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03:		
		- Of wool or fine animal hair	Dozen	20
		- Of cotton	Dozen	20
	61 01 10 00	- Of man-made fibers	Dozen	20
	61 01 20 00	- Of other textile materials	Dozen	20
	61 01 30 00			
	61 01 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04:		
		- Of wool or fine animal hair	Dozen	20
		- Of cotton	Dozen	20
	61 02 10 00	- Of man-made fibers	Dozen	20
	61 02 20 00	- Of other textile materials	Dozen	20
61.03	61 02 30 00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:		
	61 02 90 00			
		- Suits:		
		-- Of wool or fine animal hair		
		-- Of synthetic fibers		
		-- Of other textile materials	Dozen	20
	61 03 11 00	- Ensembles:	Dozen	20
	61 03 12 00	-- Of wool or fine animal hair	Dozen	20
	61 03 19 00	-- Of cotton		
		-- Of synthetic fibers	Dozen	20
	61 03 21 00	-- Of other textile materials	Dozen	20
	61 03 22 00	- Jackets and blazers:	Dozen	20
	61 03 23 00	-- Of wool or fine animal hair	Dozen	20
	61 03 29 00	-- Of cotton		
		-- Of synthetic fibers	Dozen	20
	61 03 31 00	-- Of other textile materials	Dozen	20
	61 03 32 00	- Trousers, bib and brace overalls, breeches and shorts:	Dozen	20
	61 03 33 00		Dozen	20
	61 03 39 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
61.04	61 03 41 00	-- Of wool or fine animal hair	Dozen	20
	61 03 42 00	-- Of cotton	Dozen	20
	61 03 43 00	-- Of synthetic fibers	Dozen	20
	61 03 49 00	-- Of other textile materials	Dozen	20
		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted:		
		- Suits:		
		-- Of wool or fine animal hair		
		-- Of cotton		
		-- Of synthetic fibers	Dozen	20
	61 04 11 00	-- Of other textile materials	Dozen	20
	61 04 12 00	- Ensembles:	Dozen	20
	61 04 13 00	-- Of wool or fine animal hair	Dozen	20
	61 04 19 00	-- Of cotton		
		-- Of synthetic fibers	Dozen	20
	61 04 21 00	-- Of other textile materials	Dozen	20
	61 04 22 00	- Jackets and blazers:	Dozen	20
	61 04 23 00	-- Of wool or fine animal hair	Dozen	20
	61 04 29 00	-- Of cotton		
		-- Of synthetic fibers	Dozen	20
	61 04 31 00	-- Of other textile materials	Dozen	20
	61 04 32 00	- Dresses:	Dozen	20
	61 04 33 00	-- Of wool or fine animal hair	Dozen	20
	61 04 39 00	-- Of cotton		
		-- Of synthetic fibers	Dozen	20
	61 04 41 00	-- Of artificial fibers	Dozen	20
	61 04 42 00		Dozen	20
	61 04 43 00		Dozen	20
	61 04 44 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
61.05	61 04 49 00	-- Of other textile materials - Skirts and divided skirts:	Dozen	20
	61 04 51 00	-- Of wool or fine animal hair	Dozen	20
	61 04 52 00	-- Of cotton	Dozen	20
	61 04 53 00	-- Of synthetic fibers	Dozen	20
	61 04 59 00	-- Of other textile materials - Trousers, bib and brace overalls, breeches and shorts:	Dozen	20
	61 04 61 00	-- Of wool or fine animal hair	Dozen	20
	61 04 62 00	-- Of cotton	Dozen	20
	61 04 63 00	-- Of synthetic fibers	Dozen	20
	61 04 69 00	-- Of other textile materials Men's or boys' shirts, knitted or crocheted:	Dozen	20
		- Of cotton		
	61 05 10 00	- Of man-made fibers	Dozen	20
	61 05 20 00	- Of other textile materials	Dozen	20
	61 05 90 00	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:	Dozen	20
		- Of cotton		
		- Of man-made fibers		
		- Of other textile materials		
61.06	61 06 10 00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted:	Dozen	20
	61 06 20 00		Dozen Dozen	20
	61 06 90 00			20
61.07		- Underpants and briefs:		
		-- Of cotton		
		-- Of man-made fibers		
			Dozen	
			Dozen	20
	61 07 11 00			20
	61 07 12 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
61.08	61 07 19 00	-- Of other textile materials	Dozen	20
		- Nightshirts and pyjamas:		
	61 07 21 00	-- Of cotton	Dozen	20
	61 07 22 00	-- Of man-made fibers	Dozen	20
	61 07 29 00	-- Of other textile materials	Dozen	20
		- Other:		
	61 07 91 00	-- Of cotton	Dozen	20
	61 07 92 00	-- Of man-made fibers	Dozen	20
	61 07 99 00	-- Of other textile materials	Dozen	20
		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:		
		- Slips and petticoats:		
		-- Of man-made fibers		
		-- Of other textile materials	Dozen	10
	61 08 11 00	- Briefs and panties:	Dozen	10
	61 08 19 00	-- Of cotton		
		-- Of man-made fibers	Dozen	10
	61 08 21 00	-- Of other textile materials	Dozen	10
	61 08 22 00	- Nightdresses and pyjamas:	Dozen	10
	61 08 29 00	-- Of cotton		
		-- Of man-made fibers	Dozen	20
	61 08 31 00	-- Of other textile materials	Dozen	20
	61 08 32 00	- Other:	Dozen	20
	61 08 39 00	-- Of cotton		
		-- Of man-made fibers	Dozen	20
	61 08 91 00	-- Of other textile materials	Dozen	20
	61 08 92 00		Dozen	20
	61 08 99 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
61.09		T-shirts, sing-lets and other vests, knitted or crocheted:		
	61 09 10 00	- Of cotton	Dozen	20
	61 09 90 00	- Of other textile materials	Dozen	20
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:		
		- Of wool or fine animal hair:		
		-- Of wool	Dozen	20
		-- Of Kashmir (cashmere) goats	Dozen	20
		-- Other	Dozen	20
	61 10 11 00	- Of cotton	Dozen	20
	61 10 12 00	- Of man-made fibers	Dozen	20
	61 10 19 00	- Other	Dozen	20
	61 10 20 00	Babies' garments and clothing accessories, knitted or crocheted:	Dozen	20
	61 10 30 00			
	61 10 90 00	- Of wool or fine animal hair		
		- Of cotton	Dozen	20
		- Of synthetic fibers	Dozen	20
61.11	61 11 10 00	- Of other textile materials	Dozen	20
	61 11 20 00	Track suits, ski suits and swimwear, knitted or crocheted:	Dozen	20
	61 11 30 00			
	61 11 90 00	- Track suits:		
		-- Of cotton		
		-- Of synthetic fibers	Dozen	20
		-- Of other textile materials	Dozen	20
61.12		- Ski suits	Dozen	20
	61 12 11 00	- Men's or boys' swimwear:	Dozen	20
	61 12 12 00	-- Of synthetic fibers		
	61 12 19 00	-- Of other textile materials	Dozen	20
	61 12 20 00		Dozen	20
	61 12 31 00			
	61 12 39 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
61.13	61 12 41 00	- Women's or girls' swimwear:		
		-- Of synthetic fibers	Dozen	20
	61 12 49 00	-- Of other textile materials	Dozen	20
61.14		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07	Dozen	20
		Other garments, knitted or crocheted:		
		- Of wool or fine animal hair		
61.15		- Of cotton	Dozen	20
	61 14 10 00	- Of man-made fibers	Dozen	20
	61 14 20 00	- Of other textile materials	Dozen	20
61.15	61 14 30 00	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:	Dozen	20
	61 14 90 00			
		- Panty hose and tights:		
61.15		-- Of synthetic fibers, measuring per single yarn less than 67 decitex		
		-- Of synthetic fibers, measuring per single yarn 67 decitex or more	Dozen	10
		-- Of other textile materials		
61.15	61 15 11 00	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	Dozen	10
		- Other:	Dozen	
		-- Of wool or fine animal hair	Dozen	10
61.15	61 15 12 00	-- Of cotton		10
		-- Of synthetic fibers		
	61 15 19 00			
61.15	61 15 20 00		Dozen	
			Dozen	10
			Dozen	10
61.15	61 15 91 00			10
	61 15 92 00			
	61 15 93 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
61.16	61 15 99 00	-- Of other textile materials	Dozen	10
	61 16 10 00	Gloves, mittens and mitts, knitted or crocheted:	Dozen	10
		- Impregnated, coated or covered with plastics or rubber		
		- Other:		
	61 16 91 00	-- Of cotton	Dozen	10
61.17	61 16 92 00	-- Of synthetic fibers	Dozen	10
	61 16 93 00	-- Of other textile materials	Dozen	10
	61 16 99 00	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:	Dozen	10
	61 17 10 00	- Shawls, scarves, mufflers, mantillas, veils and the like	Dozen	10
		- Ties, bow ties and cravats		
		- Other accessories		
		- Parts		
	61 17 20 00		Dozen	10
	61 17 80 00		Dozen	10
	61 17 90 00		Dozen	10

## Chapter 62

### Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

#### Notes:

1. This chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
  - a) Worn clothing or other worn articles of heading 63.09; or
  - b) Orthopedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 6203 and 6204:
  - a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - One suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.All of the components of a “suit” must be of the same fabric construction, color and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.  
If several separate components to cover the lower part of body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.  
The term “suit” includes the following sets of garments, whether or not they fulfill all the above conditions:
    - Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
    - One garment designed to cover the upper part of body, with the exception of waistcoats which may also form a second upper garment, and
    - One or two different garments, designed to cover the lower part of body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.All of the components of an ensemble must be of the same fabric construction, style, color and composition; they must also be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.
4. For the purposes of heading 6209:
  - a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; it also covers babies’ napkins;
  - b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this chapter are to be classified in heading 62.09.
5. Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or mountain-slopes). They consist either of:
- A “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of body; in addition to sleeves and a collar. The ski overall may have pockets or foot straps; or
  - A “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - One garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - One pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same color; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
- Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.
9. Articles of this Chapter may be made of metal thread.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
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:		
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
		-- Of wool or fine animal hair:		
		--- Cloaks and abayas		
		--- Other		
		-- Of cotton	Dozen	
		-- Of man-made fibers	Dozen	
	62 01 11 10	-- Of other textile materials	Dozen	20
	62 01 11 90	- Other:	Dozen	20
	62 01 12 00	-- Of wool or fine animal hair	Dozen	20
	62 01 13 00	-- Of cotton		20
	62 01 19 00	-- Of man-made fibers	Dozen	20

62.02	62 01 91 00	-- Of other textile materials 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: - Overcoats, raincoats, car-coats, capes, cloaks and similar articles: -- Of wool or fine animal hair -- Of cotton -- Of man-made fibers: --- Women's cloaks --- Other	Dozen	
	62 01 92 00		Dozen	20
	62 01 93 00		Dozen	20
	62 01 99 00		Dozen	20
				20
				20
			Dozen	
			Dozen	
				20
	62 02 11 00		Dozen	20
	62 02 12 00		Dozen	
				20
	62 02 13 10			20
	62 02 13 90			
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
62.03		-- Of other textile materials:		
		--- Of natural silk:		
		---- Women's cloaks	Dozen	20
	62 02 19 11	---- Other	Dozen	20
	62 02 19 19	--- Other	Dozen	20
	62 02 19 90	- Other:		
		-- Of wool or fine animal hair	Dozen	20
	62 02 91 00	-- Of cotton	Dozen	20
	62 02 92 00	-- Of man-made fibers	Dozen	20
	62 02 93 00	-- Of other textile materials	Dozen	20
	62 02 99 00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear):		
		- Suits:		
		-- Of wool or fine animal hair	Dozen	20

	62 03 11 00	-- Of synthetic fibers	Dozen	20
	62 03 12 00	-- Of other textile materials	Dozen	20
	62 03 19 00	- Ensembles:		
		-- Of wool or fine animal hair	Dozen	20
		-- Of cotton	Dozen	20
	62 03 21 00	-- Of synthetic fibers	Dozen	20
	62 03 22 00	-- Of other textile materials	Dozen	20
	62 03 23 00	- Jackets and blazers:		
	62 03 29 00	-- Of wool or fine animal hair	Dozen	20
		-- Of cotton	Dozen	20
	62 03 31 00	-- Of synthetic fibers	Dozen	20
	62 03 32 00	-- Of other textile materials	Dozen	20
	62 03 33 00	- Trousers, bib and brace overalls, breeches and shorts:		
	62 03 39 00			
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
62.04	62 03 41 00	-- Of wool or fine animal hair	Dozen	20
	62 03 42 00	-- Of cotton	Dozen	20
	62 03 43 00	-- Of synthetic fibers	Dozen	20
	62 03 49 00	-- Of other textile materials	Dozen	20
		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear):		
		- Suits:		
		-- Of wool or fine animal hair		
		-- Of cotton		
		-- Of synthetic fibers	Dozen	20
		-- Of other textile materials	Dozen	20
	62 04 11 00	- Ensembles:	Dozen	20
	62 04 12 00	-- Of wool or fine animal hair	Dozen	20
	62 04 13 00	-- Of cotton		
	62 04 19 00	-- Of synthetic fibers	Dozen	20



	62 04 21 00	-- Of other textile materials	Dozen	20
		- Jackets and blazers:	Dozen	20
	62 04 22 00	-- Of wool or fine animal hair	Dozen	20
	62 04 23 00	-- Of cotton		
	62 04 29 00	-- Of synthetic fibers	Dozen	20
		-- Of other textile materials	Dozen	20
	62 04 31 00	- Dresses:	Dozen	20
	62 04 32 00	-- Of wool or fine animal hair	Dozen	20
	62 04 33 00	-- Of cotton		
	62 04 39 00	-- Of synthetic fibers	Dozen	20
		-- Of artificial fibers	Dozen	20
	62 04 41 00		Dozen	20
	62 04 42 00		Dozen	20
	62 04 43 00			
	62 04 44 00			
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	62 04 49 00	-- Of other textile materials	Dozen	20
		- Skirts and divided skirts:		
	62 04 51 00	-- Of wool or fine animal hair	Dozen	20
	62 04 52 00	-- Of cotton	Dozen	20
	62 04 53 00	-- Of synthetic fibers	Dozen	20
	62 04 59 00	-- Of other textile materials	Dozen	20
		- Trousers, bib and brace overalls, breeches and shorts:		
	62 04 61 00	-- Of wool or fine animal hair	Dozen	20
	62 04 62 00	-- Of cotton	Dozen	20
	62 04 63 00	-- Of synthetic fibers	Dozen	20
	62 04 69 00	-- Of other textile materials	Dozen	20
		Men's or boys' shirts:		
	62 05 10 00	- Of wool or fine animal hair	Dozen	20
	62 05 20 00	- Of cotton	Dozen	20
	62 05 30 00	- Of man-made fibers	Dozen	20
	62 05 90 00	- Of other textile materials	Dozen	20
62.05		Women's or girls' blouses, shirts and shirt-		

62.06	62 06 10 00	blouses: - Of silk or silk waste	Dozen	20
	62 06 20 00	- Of wool or fine animal hair	Dozen	20
	62 06 30 00	- Of cotton	Dozen	20
	62 06 40 00	- Of man-made fibers	Dozen	20
	62 06 90 00	- Of other textile materials	Dozen	20
62.07		Men's or boys' singlet and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles: - Underpants and briefs:	Dozen	20
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
62.08	62 07 11 00	-- Of cotton	Dozen	10
	62 07 19 00	-- Of other textile materials	Dozen	10
		- Nightshirts and pyjamas:		
	62 07 21 00	-- Of cotton	Dozen	20
	62 07 22 00	-- Of man-made fibers	Dozen	20
	62 07 29 00	-- Of other textile materials	Dozen	20
		- Other:		
	62 07 91 00	-- Of cotton	Dozen	20
	62 07 92 00	-- Of man-made fibers	Dozen	20
	62 07 99 00	-- Of other textile materials	Dozen	20
		Women's or girls' singlet and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:		
		- Singlet and other vests, slips and petticoats:		
		-- Of man-made fibers		
		-- Of other textile materials		
		- Nightdresses and pyjamas:		
	62 08 11 00	-- Of cotton	Dozen	10
	62 08 19 00	-- Of man-made fibers	Dozen	10
		-- Of other textile materials		
	62 08 21 00	- Other:	Dozen	20

62.09	62 08 22 00	-- Of cotton	Dozen	20
	62 08 29 00	-- Of man-made fibers	Dozen	20
		-- Of other textile materials		
	62 08 91 00	Babies' garments and clothing accessories:	Dozen	20
	62 08 92 00		Dozen	20
	62 08 99 00		Dozen	20
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
62.10	62 09 10 00	- Of wool or fine animal hair	Dozen	20
	62 09 20 00	- Of cotton	Dozen	20
	62 09 30 00	- Of synthetic fibers	Dozen	20
	62 09 90 00	- Of other textile materials	Dozen	20
		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07:		
		- Of fabrics of heading 56.02 or 56.03:		
		--- Disposable garments and suits of polypropylene, whether or not sterilized, for operating theatres	Dozen	20
		--- Other		
	62 10 10 10	- Other garments, of the type described in subheadings 62 01 11 to 62 01 19	Dozen	20
		- Other garments, of the type described in subheadings 62 02 11 to 62 02 19	Dozen	20
	62 10 10 90	- Other men's or boys' garments		
	62 10 20 00	- Other women's or girls' garments	Dozen	20
		Track suits, ski suits and swimwear, other garments:		
	62 10 30 00	- Swimwear:	Dozen	20
		-- Men's or boys'	Dozen	20
		-- Women's or girls'		
	62 10 40 00	- Ski suits		
	62 10 50 00	- Other garments, men's or boys':		
		-- Of wool or fine animal hair:	Dozen	20

62.11		--- Tobes (dishdashas)	Dozen	20
			Dozen	20
	62 11 11 00 62 11 12 00 62 11 20 00		Dozen	20
	62 11 31 10			
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	62 11 31 20	--- Track suits	Dozen	20
	62 11 31 90	--- Other	Dozen	20
		-- Of cotton:		
	62 11 32 10	--- Tobes (dishdashas)	Dozen	20
	62 11 32 20	--- Track suits	Dozen	20
	62 11 32 90	--- Other	Dozen	20
		-- Of man-made fibers:		
	62 11 33 10	--- Tobes (dishdashas)	Dozen	20
	62 11 33 20	--- Track suits	Dozen	20
	62 11 33 90	--- Other	Dozen	20
		-- Of other textile materials:		
	62 11 39 10	--- Tobes (dishdashas)	Dozen	20
	62 11 39 20	--- Track suits	Dozen	20
	62 11 39 90	--- Other	Dozen	20
		- Other garments, women's or girls':		
		-- Of wool or fine animal hair		
	62 11 41 00	-- Of cotton	Dozen	20
	62 11 42 00	-- Of man-made fibers	Dozen	20
	62 11 43 00	-- Of other textile materials		
	62 11 49 00	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:	Dozen	20
		- Brassières		
		- Girdles and panty-girdles		
		- Corselettes	Dozen	10
	62 12 10 00	- Other	Dozen	10

62.12	62 12 20 00 62 12 30 00 62 12 90 00	Handkerchiefs:	Dozen Dozen	10 10
62.13				
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
62.14	62 13 10 00	- Of silk or silk waste	Dozen	10
	62 13 20 00	- Of cotton	Dozen	10
	62 13 90 00	- Of other textile materials	Dozen	10
		Shawls, scarves, mufflers, mantillas, veils and the like:		
	62 14 10 00	- Of silk or silk waste - Of wool or fine animal hair:	Dozen	10
	62 14 20 10	--- Shawls	Dozen	10
	62 14 20 20	--- Scarves and mufflers	Dozen	10
	62 14 20 90	--- Other	Dozen	10
		- Of synthetic fibers:		
	62 14 30 10	--- Shawls	Dozen	10
	62 14 30 20	--- Scarves and mufflers	Dozen	10
	62 14 30 30	--- Mantillas	Dozen	10
	62 14 30 40	--- Veils	Dozen	10
	62 14 30 90	--- Other	Dozen	10
		- Of artificial fibers:		
	62 14 40 10	--- Shawls	Dozen	10
	62 14 40 20	--- Scarves and mufflers	Dozen	10
	62 14 40 30	--- Mantillas	Dozen	10
	62 14 40 40	--- Veils	Dozen	10
	62 14 40 90	--- Other	Dozen	10
		- Of other textile materials:		
		--- Of cotton:		
	62 14 90 11	---- Shawls	Dozen	10
	62 14 90 12	---- Scarves and mufflers	Dozen	10

	62 14 90 13	---- Mantillas	Dozen	10
	62 14 90 14	---- Veils	Dozen	10
	62 14 90 19	---- Other	Dozen	10
Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
62.15	62 14 90 90	--- Of other textile materials	Dozen	10
		Ties, bow ties and cravats:		
	62 15 10 00	- Of silk or silk waste	Dozen	10
	62 15 20 00	- Of man-made fibers	Dozen	10
	62 15 90 00	- Of other textile materials	Dozen	10
	62 16 00 00	Gloves, mittens and mitts, etc...	Dozen	10
62.16		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12:		
62.17		- Clothing accessories:		
		--- Socks		
		--- Footwear without applied soles, excluding babies' booties	Dozen	
	62 17 10 10	--- Belts of all kinds:	Dozen	10
	62 17 10 20	---- Incorporating fasteners, clasps and other fittings of precious metal, or decorated with pearls, precious or semi-precious stones		10
	62 17 10 31	---- Other	Dozen	10
		--- Epaulettes or brassards, such as the Red Crescent or Civil Defense brassards		
		--- Labels, badges, emblems, "flashes" and the like, other than those of headings 58.07 or 58.10	Dozen	
	62 17 10 39	--- Plaited ribbon and braid for military uniforms, including such goods designed to be worn on the shoulder or arm	Dozen	10
	62 17 10 40			10
			Kilograms	
	62 17 10 50			10
			Kilograms	
	62 17 10 60			10

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Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	62 17 10 70	--- Pockets, sleeves, collars, collarettes, wimples, fallals and clothing decorations (for example, roses, curves, trimmings, lashes and selvages) of various kinds	Kilograms	10
		--- Other		
		- Parts:	Kilograms	10
	62 17 10 90	--- Frogs, etc.		
		--- Shoulder or other pads for tailors	Kilograms	10
	62 17 90 10	--- Other	Kilograms	10
	62 17 90 20			
			Kilograms	10
	62 17 90 90			



## Chapter 63

### Other Made-up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

#### Notes

1. Sub-chapter one applies only to made up articles, of any textile fabric.
2. Sub-chapter one does not cover:
  - a) Goods of chapters 56 to 62; or
  - b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
  - a) Articles of textile materials:
    - i) Clothing and clothing accessories, and parts thereof;
    - ii) Blankets and traveling rugs;
    - iii) Bed linen, table linen, toilet linen and kitchen linen;
    - iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
  - b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

  - i) They must show signs of appreciable wear, and
  - ii) They must be presented in bulk or in bales, sacks or similar packing.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
63.01	63 01 10 00 63 01 20 00	<b>Subchapter One. Other Made-up Textile Articles</b> Blankets and traveling rugs: - Electric blankets - Blankets (other than electric blankets) and traveling rugs, of wool or fine animal hair	Number Number	25 20

63.02	63 01 30 00	- Blankets (other than electric blankets) and traveling rugs, of cotton	Number	20
	63 01 40 00	- Blankets (other than electric blankets) and traveling rugs, of synthetic fibers - Other blankets and traveling rugs	Number	20
	63 01 90 00	Bed linen, table linen, toilet linen and kitchen linen: - Bed linen, knitted or crocheted - Other bed linen, printed: -- Of cotton -- Of man-made fibers	Number	20
	63 02 10 00	-- Of other textile materials - Other bed linen:	Number	20
	63 02 21 00	-- Of cotton	Number	20
	63 02 22 00	-- Of man-made fibers	Number	20
	63 02 29 00	-- Of other textile materials - Table linen, knitted or crocheted	Number	20
	63 02 31 00	- Other table linen:	Number	20
	63 02 32 00	-- Of cotton	Number	20
	6302 39 00	-- Of flax	Number	20
	63 02 40 00	-- Of man-made fibers -- Of other textile materials	Number	20
	63 02 51 00	- Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	Number	20
	63 02 52 00	- Other:	Number	20
	63 02 53 00	-- Of cotton:	Number	20
	63 02 59 00		Number	20
	63 02 60 00		Number	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
63.03	63 02 91 10	--- Ihram (pilgrimage) towels	Number	20
	63 02 91 20	--- Ordinary towels, hand towels and bath towels	Number	20
	63 02 91 30	--- Roller towels	Number	20
	63 02 91 40	--- Tea towels for kitchen use	Number	20
	63 02 91 90	--- Other	Kilogram	20
	63 02 92 00	-- Of flax	Kilogram	20
	63 02 93 00	-- Of man-made fibers	Kilogram	20
	63 02 99 00	-- Of other textile materials	Kilogram	20
		Curtains (including drapes) and interior blinds; curtain or bed valances:		
		- Knitted or crocheted:		
		-- Of cotton		
		-- Of synthetic fibers		
	63 03 11 00	-- Of other textile materials	Kilogram	20
	63 03 12 00	- Other:	Kilogram	20
	63 03 19 00	-- Of cotton:	Kilogram	20
		--- Curtains and drapes		
	63 03 91 10	--- Interior blinds (e.g., those for railway carriages)	Kilogram	20
	63 03 91 20	--- Other	Kilogram	20
		-- Of synthetic fibers:		
	63 03 91 90	--- Curtains and drapes	Kilogram	20
	63 03 92 10	--- Interior blinds (e.g., those for railway carriages)	Kilogram	20
	63 03 92 20	--- Other	Kilogram	20
		-- Of other textile materials		
	63 03 92 90		Kilogram	20
	63 03 99 00		Kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
63.04		Other furnishing articles, excluding those of heading 94.04:		
		- Bedspreads:		
		-- Knitted or crocheted	Kilogram	20
	63 04 11 00	-- Other	Kilogram	20
	63 04 19 00	- Other:		
		-- Knitted or crocheted:	Kilogram	20
		--- Mosquito nets	Kilogram	20
		--- Vehicle seat covers	Number	20
		--- Other	Number	20
	63 04 91 10	-- Not knitted or crocheted, of cotton:		
	63 04 91 20	--- Mosquito nets		
	63 04 91 90	--- Vehicle seat covers	Number	20
		--- Curtain strings	Number	20
	63 04 92 10	--- Pillow cases	Number	20
	63 04 92 20	--- Other	Number	20
	63 04 92 30	-- Not knitted or crocheted, of synthetic fibers:	Number	20
	63 04 92 40	--- Mosquito nets		
	63 04 92 90	--- Vehicle seat covers		
		--- Curtain strings	Number	20
		--- Pillow cases	Number	20
		--- Other	Number	20
	63 04 93 10	-- Not knitted or crocheted, of other textile materials:	Number	20
	63 04 93 20		Number	20
	63 04 93 30	63 04 99 10 --- Mosquito nets	Number	20
	63 04 93 40	--- Vehicle seat covers		
	63 04 93 90	--- Curtain strings		
			Number	20
			Number	20
	63 04 99 10		Number	20
	63 04 99 20			
	63 04 99 30			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
63.05	63 04 99 40	--- Pillow cases	Number	20
	63 04 99 90	--- Other	Number	20
		Sacks and bags, of a kind used for the packing of goods:		
		- Of jute or of other textile bast fibers of heading 53.03:		
		--- Of jute		
	63 05 10 10	--- Other	Kilogram	5
	63 05 10 90	- Of cotton	Kilogram	5
	63 05 20 00	- Of man-made textile materials:	Kilogram	5
		-- Flexible intermediate bulk containers		
	63 05 32 00	-- Other, of polyethylene or polypropylene strip or the like	Kilogram	5
63.06	63 05 33 00	-- Other	Kilogram	5
		- Of other textile materials		
	63 05 39 00	Tarpaulins, awnings and sun blinds; tents; sails for boats, sailboards or land craft; camping goods:	Kilogram	5
	63 05 90 00	- Tarpaulins, awnings and sun blinds:	Kilogram	5
		-- Of cotton:		
		--- Tarpaulins		
		--- Awnings and sun blinds		
		-- Of synthetic fibers:	Kilogram	15
		--- Tarpaulins		
		--- Awnings and sun blinds		
		-- Of other textile materials:	Kilogram	15
	63 06 11 10	--- Tarpaulins	Kilogram	15
	63 06 11 20	--- Awnings and sun blinds		
			Kilogram	15
	63 06 12 10		Number	15
	63 06 12 20			
			Number	15
	63 06 19 10		Number	15
	63 06 19 20			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
63.07		- Tents:		
	63 06 21 00	-- Of cotton	Number	15
	63 06 22 00	-- Of synthetic fibers	Number	15
	63 06 29 00	-- Of other textile materials	Number	15
		- Sails:		
	63 06 31 00	-- Of synthetic fibers	Number	15
	63 06 39 00	-- Of other textile materials	Number	15
		- Pneumatic mattresses:		
	63 06 41 00	-- Of cotton	Number	15
	63 06 49 00	-- Of other textile materials	Number	15
		- Other:		
	63 06 91 00	-- Of cotton	Number	15
	63 06 99 00	-- Of other textile materials	Number	15
		Other made up articles, including dress patterns:		
	63 07 10 00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	Number	20
		- Life-jackets and life-belts		
	63 07 20 00	- Other:	Number	20
		--- Dress patterns		
	63 07 90 10	--- Flags, pennants, banners, bunting and the like	Number	20
	63 07 90 20		Number	20
		--- Domestic laundry or shoe bags, stocking, handkerchief or slipper sachets, pyjamas or night-dress cases, and similar articles		
	63 07 90 30		Number	20
		--- Garment protective bags		
		--- Loose covers for motor-cars, machines, suitcases, tennis rackets, etc.		20
	63 07 90 40		Number	20
	63 07 90 50		Number	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
63.08	63 07 90 60	--- Textile coffee-filters, icing bags, etc. --- Rosettes awarded at competitions	Number	20
	63 07 90 70	--- Pneumatic cushions (excluding camping goods of heading 63.06)	Number	20
	63 07 90 80	--- Other: ---- Tea cosy covers ---- Pin cushions	Number	20
	63 07 90 91	---- Sanitary towels (excluding those of heading 56.01)	Number	20
	63 07 90 92	---- Boot, shoe, corset, etc., laces with fitted ends	Number	20
	63 07 90 93	---- Portable cradles and similar carriers for children	Number	20
	63 07 90 94	---- Umbrella and sun umbrella covers and cases	Number	20
	63 07 90 95	---- Face-masks of a kind worn by surgeons during operations; face-masks for protection against dust and odors	Number	20
	63 07 90 96	---- Other	Number	20
	63 07 90 97	<b>Subchapter Two. Sets</b> Sets (suites of matched furniture) consisting of woven fabric and yarn, whether or not with accessories, appropriate for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packing for retail sale	Number	20
	63 07 90 99		Number	20
	63.08 00 00		Number	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
63.09		<b>Subchapter Three. Worn Clothing and Worn Textile Articles; Rags</b> Worn clothing and other worn articles: --- Used shamaghs --- Other		
	63 09 00 20	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials:	Kilograms	
	63 09 00 90	- Sorted	Kilograms	20
63.10		- Other		
	63 10 10 00		Kilograms	10
	63 10 90 00		Kilograms	10



## **Section XII**

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

### **Chapter 64**

#### **Footwear, Gaiters and the Like; Parts of Such Articles**

##### **Notes:**

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

- a) Disposable foot or shoe coverings of flimsy material (for example, paper and sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (section XI);
- c) Worn footwear of heading 63.09;
- d) Articles of asbestos (heading 68.12);
- e) Orthopedic footwear or other orthopedic appliances, or parts thereof (heading 90.21); or
- f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (chapter 95).

**2. For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.**

**3. For the purposes of this chapter:**

- a) The terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of color; and
- b) The term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.

**4. Subject to note 3 to this Chapter:**

- a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

##### **Subheading Note:**

- 1. For the purposes of subheadings 64 02 12, 64 02 19, 64 03 12, 64 03 19 and 64 04 11, the expression “sports footwear” applies only to:**
- a) Footwear which is designed for a sporting activity and has, or has provision for, the attachment of, spikes, sprigs, stops, clips, bars or the like;
  - b) Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
64.01	64 01 10 00	<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:</b> - Footwear incorporating a protective metal toe-cap - Other footwear: -- Covering the knee	Pair	15
	64 01 91 00		Pair	15

64.02	64 01 92 00	-- Covering the ankle but not covering the knee	Pair	15
		-- Other		
	64 01 99 00	Other footwear with outer soles and uppers of rubber or plastics:	Pair	15
		- Sports footwear:		
		-- Ski-boots, cross-country ski footwear and snowboard boots		
	64 02 12 00	-- Other	Pair	15
		- Footwear with upper straps or thongs assembled to the sole by means of plugs		
	64 02 19 00		Pair	15
	64 02 20 00	- Other footwear, incorporating a protective metal toe-cap	Pair	15
		- Other footwear:		
64.03	64 02 30 00	-- Covering the ankle	Pair	15
		-- Other		
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:		
	64 02 91 00		Pair	15
	64 02 99 00	- Sports footwear:	Pair	15
		-- Ski-boots, cross-country ski footwear and snowboard boots		
		-- Other		
		- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Pair	15
		- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		
	64 03 12 00		Pair	15
			Pair	15
	64 03 19 00			
	64 03 20 00			
			Pair	15
	64 03 30 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
64.04	64 03 40 00	- Other footwear, incorporating a protective metal toe-cap	Pair	15
		- Other footwear with outer soles of leather:		
		-- Covering the ankle:		
		--- For men and boys		
		--- For women and girls	Pair	15
	64 03 51 10	--- For babies	Pair	15
	64 03 51 20	-- Other:	Pair	15
	64 03 51 30	--- For men and boys		
		--- For women and girls	Pair	15
		--- For babies	Pair	15
	64 03 59 10	- Other footwear:	Pair	15
	64 03 59 20	-- Covering the ankle:		
	64 03 59 30	--- For men and boys		
		--- For women and girls	Pair	15
		--- For babies	Pair	15
	64 03 91 10	-- Other:	Pair	15
	64 03 91 20	--- For men and boys	Pair	15
	64 03 91 30	--- For women and girls	Pair	15
		--- For babies	Pair	15
	64 03 99 10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:	Pair	15
	64 03 99 20	- Footwear with outer soles of rubber or plastics:		
	64 03 99 30	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like		
			Pair	15
	64 04 11 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
64.05	64 04 19 00	-- Other	Pair	15
	64 04 20 00	- Footwear with outer soles of leather or composition leather	Pair	15
	64 05 10 00	Other footwear: - With uppers of leather or composition leather - With uppers of textile materials	Pair	15
	64 05 20 00	- Other	Pair	15
64.06	64 05 90 00	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:	Pair	15
		- Uppers and parts thereof, other than stiffeners		
		- Outer soles and heels, of rubber or plastics		
		- Other:		
		-- Of wood		
	64 06 10 00	-- Of other materials	Pair	10
	64 06 20 00		Pair	10
	64 06 91 00		Pair	10
	64 06 99 00		Pair	10

**Chapter 65**  
**Headgear and Parts Thereof**

**Notes:**

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

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

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
65.01	65 01 00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaus and manchons (including slit manchons), of felt	Number	10
		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	Number	10
65.02	65 02 00 00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaus of heading 65.01, whether or not lined or trimmed		
		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	Number	10
65.03	65 03 00 00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed:	Number	10
65.04	65 04 00 00			
65.05				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
65.06	65 05 10 00	- Hair-nets	Number	10
		- Other:		
	65 05 90 10	--- Embroidered shamaghs	Dozen	10
	65 05 90 20	--- Printed ghutras in the form of shamaghs, embroidered	Dozen	10
	65 05 90 30	--- Ordinary ghutras	Dozen	10
	65 05 90 40	--- Taquias	Dozen	10
	65 05 90 50	--- Agals (headbands)	Dozen	10
	65 05 90 60	--- Hats	Dozen	10
		--- Other:		
	65 05 90 94	---- Berets (military hats)	Dozen	10
	65 05 90 95	---- Disposable headgear of polypropylene, whether or not sterilized, for use in operating theatres	Dozen	10
		---- Ghutras, whether or not embroidered		
		---- Other	Dozen	10
	65 05 90 96	Other headgear, whether or not lined or trimmed:	Dozen	10
	65 05 90 99	- Safety headgear:	Dozen	10
		--- For sporting activities		
		--- Firemen's helmets		
		--- Military helmets	Dozen	10
		--- Motor-cyclists' helmets	Dozen	10
	65 06 10 10	--- Construction workers' helmets	Dozen	10
	65 06 10 20	--- Other	Dozen	10
	65 06 10 30	- Other:	Dozen	10
	65 06 10 40	-- Of rubber or of plastics:	Dozen	10
	65 06 10 50			
	65 06 10 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
65.07	65 06 91 10	--- Bathing caps	Dozen	10
	65 06 91 90	--- Other	Dozen	10
	65 06 92 00	-- Of fur skin	Dozen	25
	65 06 99 00	-- Of other materials	Dozen	25
	65 07 00 00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	Kilogram	10



## Chapter 66

### Umbrellas, Sun Umbrellas, Walking Sticks, Seat Sticks, Whips, Riding Crops and Parts Thereof

**Notes:**

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

- a) Measure walking-sticks or the like (heading 90.17);
- b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (chapter 93); or
- c) Goods of chapter 95 (for example, toy umbrellas, toy sun umbrellas).

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):		
		- Garden or similar umbrellas	Number	20
	66 01 10 00	- Other:		
		-- Having a telescopic shaft	Number	20
	66 01 91 00	-- Other	Number	20
	66 01 99 00	Walking-sticks, seat-sticks, whips, riding-crops and the like:		
		--- Walking-sticks	Number	20
66.02	66 02 00 10			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
66.03	66 02 00 20	--- Whips	Number	20
	66 02 00 90	--- Other	Number	20
		Parts, trimmings and accessories of articles of heading 66.01 or 66.02:		
		- Handles and knobs		
	66 03 10 00	- Umbrella frames, including frames mounted on shafts (sticks)	Number	10
	66 03 20 00	- Other	Number	10
	66 03 90 00		Number	10

## Chapter 67

### Prepared Feathers and Down and Articles Made of Feathers or of Down Artificial Flowers; Articles of Human Hair

#### Notes:

1. This Chapter does not cover:

- a) Straining cloth of human hair (heading 59.11);
- b) Floral motifs of lace, of embroidery or other textile fabric (section XI);
- c) Footwear (chapter 64);
- d) Headgear or hair-nets (chapter 65);
- e) Toys, sports requisites or carnival articles (chapter 95); or
- f) Feather dusters, powder-puffs or hair sieves (chapter 96).

2. Heading 67.01 does not cover:

- a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:

- a) Articles of glass (chapter 70); or
- b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by molding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, gluing, fitting into one another or similar methods.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
67.01		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes):		

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
67.02	67 01 00 10	--- Fans made of ornamental feathers	Kilogram	20
		--- Other		
	67 01 00 90	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:	Kilogram	20
		- Of plastics		
		- Of other materials:		
	67 02 10 00	--- Of metal foil	Kilogram	15
		--- Of textile materials		
67.03	67 02 90 10	--- Of other materials	Kilogram	15
	67 02 90 20	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	Kilogram	15
	67 02 90 90		Kilogram	15
	67 03 00 00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:	Number	20
67.04		- Of synthetic textile materials:		
		-- Complete wigs		
		-- Other		
		- Of human hair		
		- Of other materials		
			Number	20
			Number	20
	67 04 11 00		Number	20
	67 04 19 00		Number	20
	67 04 20 00			
	67 04 90 00			

## **Section XIII**

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

#### **Chapter 68**

##### **Articles of Stone, Plaster, Cement, asbestos, Mica or Similar Materials**

###### **Notes:**

###### **1. This chapter does not cover:**

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

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
68.01		Tiles, curbstones and flagstones, of natural stone (except slate):		
	68 01 00 10	--- Of sandstone	Ton	10
	68 01 00 20	--- Of granite	Ton	10
	68 01 00 30	--- Of porphyry	Ton	10
	68 01 00 40	--- Of marble	Ton	10
	68 01 00 90	--- Of other natural stone	Ton	10
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 colored granules, chippings and powder, of natural stone (including slate):		
	68 02 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially colored granules, chippings and powder	Ton	10
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
		-- Marble, travertine and alabaster		
		-- Other calcareous stone		
		-- Granite		
			Ton	25
			Ton	25
			Ton	25
	68 02 21 00			
	68 02 22 00			
	68 02 23 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
68.03	68 02 29 00	-- Other stone	Ton	25
		- Other:		
		-- Marble, travertine & alabaster:	Ton	25
	68 02 91 10	--- Steps, window frames and lintels, hand rails or walls, boundary stones, milestones and the like	Ton	25
		--- Sanitary fixtures:		
		---- Bathtubs		
		---- Sinks	Number	25
	68 02 91 21	---- Fountain basins	Number	25
	68 02 91 22	---- Other	Number	25
	68 02 91 23	--- Vases and artificial fruit and foliage	Number	25
	68 02 91 29	--- Columns, bases and capitals for columns	Kilogram	25
	68 02 91 30	--- Bowls, cups, cachou boxes and ashtrays		
		--- Writing sets and paper weights	Ton	25
	68 02 91 40	--- Stone slabs forming the tops of articles of furniture (sideboards, washstands, tables, etc.)	Number	25
	68 02 91 50	--- Other		
		-- Other calcareous stone	Kilogram	25
	68 02 91 60	-- Granite	Ton	25
	68 02 91 70	-- Other stone		
		Worked slate and articles of slate or of agglomerated slate:		
	68 02 91 90	--- Flags and slabs (for paving, for buildings, etc.), roof tiles and guttering stones	Ton	25
	68 02 92 00		Ton	25
	68 02 93 00		Ton	25
	68 02 99 00			
			Ton	25
	68 03 00 10			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
68.04	68 03 00 90	--- Other Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, truing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials: - Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like: -- Of agglomerated synthetic or natural diamond -- Of other agglomerated abrasives or of ceramics -- Of natural stone - Hand sharpening or polishing stones	Ton	25
	68 04 10 00	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up: - On a base of woven textile fabric only - On a base of paper or paperboard only - On a base of other materials	Ton	25
	68 04 21 00		Ton	5
	68 04 22 00		Ton	5
	68 04 23 00		Ton	5
	68 04 30 00		Kilogram	5
68.05	68 05 10 00		Kilogram	5
	68 05 20 00		Kilogram	5
	68 05 30 00		Kilogram	5



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials, other than those of heading 68.11 or 68.12 or of chapter 69:		
		- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls		
		- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	Ton	5
		- Other		
	68 06 10 00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):	Ton	5
		- In rolls		
		- Other:		
	68 06 20 00	--- Plates, bricks, tiles and flagstones for roofing, tiling or paving	Ton	5
		--- Roofing boards and building boards		
		--- Molded tubes and fittings thereof		10
68.07	68 06 90 00	--- Other molded or cast articles	Ton	10
		--- Other	Ton	10
	68 07 10 00		M <sup>2</sup>	10
	68 07 90 10		Ton	10
				10
	68 07 90 20		Kilogram	10
			Kilogram	
	68 07 90 30			
	68 07 90 40			
	68 07 90 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
68.08	68 08 00 00	Panels, boards, tiles, blocks and similar articles of vegetable fiber, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	Kilogram	30
68.09		Articles of plaster or of compositions based on plaster: - Boards, sheets, panels, tiles and similar articles, not ornamented: -- Faced or reinforced with paper or paperboard only -- Other		
	68 09 11 00	- Other articles: --- Panels, boards, sheets or tiles, ornamented	Kilogram	30
	68 09 19 00	--- Molded articles such as casts, statues, statuettes, rosettes, columns, bowls, vases, ornamental goods and the like	Kilogram	30
		--- Industrial moulds	Kilogram	30
	68 09 90 10	--- Other		
	68 09 90 20	Articles of cement, of concrete or of artificial stone, whether or not reinforced: - Tiles, flagstones, bricks and similar articles: -- Building blocks and bricks	Kilogram	30
		-- Other:	Kilogram	30
	68 09 90 30	--- Roofing tiles		
	68 09 90 90	--- Other tiles:		
68.10			Ton	15
			M <sup>2</sup>	15
	68 10 11 00			
	68 10 19 10			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
68.11	68 10 19 21	---- Tiles and curbstones for paving roads	Ton	15
	68 10 19 22	---- Tiles coated with a layer of natural stone for floors and roofs	Ton	15
		---- Tiles of marble chips		
	68 10 19 23	---- Other	Ton	15
	68 10 19 29	--- Other	Ton	15
	68 10 19 90	- Other articles:	Ton	15
		-- Prefabricated structural components for building or civil engineering		
	68 10 91 00	-- Other:	Ton	15
		--- Sanitary fixtures		
		--- Other		
		Articles of asbestos-cement, of cellulose fiber-cement or the like:		
	68 10 99 10		Ton	15
	68 10 99 90	- Corrugated sheets	Ton	15
		- Other sheets, panels, tiles and similar articles		
		- Tubes, pipes and tube or pipe fittings:		
	68 11 10 00	--- Ventilation and other tubing	Ton	15
	68 11 20 00	--- Cable conduits	Ton	15
		--- Packing washers and joints		
		--- Other		
		- Other articles:		
	68 11 30 10	--- Reservoirs and troughs	Ton	15
	68 11 30 20	--- Basins and sinks	Ton	15
	68 11 30 30	--- Flower-pots	Kilogram	15
	68 11 30 90	--- Other	Kilogram	15
	68 11 90 10		Number	15
	68 11 90 20		Number	15
	68 11 90 30		Ton	15
	68 11 90 90		Ton	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
68.12		Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13:		
		- Clothing, clothing accessories, footwear and headgear		
		- Paper, millboard and felt		
		- Compressed asbestos fiber jointing, in sheets or rolls	Kilogram	15
	68 12 50 00	- Other:		
		--- Filter blocks and table-mats	Kilogram	15
	68 12 60 00	--- Iron spheres and cones coated with asbestos for fighting fire in gas mains	Kilogram	15
	68 12 70 00	--- Other		
		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:	Kilogram	15
	68 12 90 10		Kilogram	15
68.13	68 12 90 20			
		- Brake linings and pads	Kilogram	15
	68 12 90 90	- Other		
				15
				15
			Kilogram	
			Kilogram	15
				15
	68 13 10 00			
	68 13 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:		
		- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	Kilogram	15
	68 14 10 00	- Other:		
		--- Molded articles such as tubes, conduits, etc.		
68.15		--- Other		
		Articles of stone or of other mineral substances (including carbon fibers, articles of carbon fibers and articles of peat), not elsewhere specified or included:	Ton	15
	68 14 90 10	- Non-electrical articles of graphite or other carbon:	Ton	15
	68 14 90 90	--- Tubes and sheaths, filters and discs		
		--- Bearings		
		--- Worked bricks and tiles		
		--- Moulds for the manufacture of small articles of delicate design (e.g., coins, medals, lead soldiers for collections)		
		--- Other	Kilogram	15
		- Articles of peat:	Kilogram	15
	68 15 10 10	--- Sheets	Ton	15
		--- Cylindrical shells	Kilogram	15
	68 15 10 20	--- Pots for raising plants		
	68 15 10 30	--- Other		
	68 15 10 40		Kilogram	15
			Kilogram	15
			Kilogram	15
	68 15 10 90		Kilogram	15
	68 15 20 10			
	68 15 20 20			
	68 15 20 30			
	68 15 20 90			

		- Other articles:		
		-- Containing magnetite, dolomite or chromites:		
		--- Unfired bricks made of dolomite agglomerated with tar	Ton	15
	68 15 91 10	--- Unfired bricks and other shapes made of chrome-magnetite		
		--- Other	Ton	15
	68 15 91 20	-- Other:		
		--- Unfired silica or alumina vats (e.g., as used for melting glass)	Ton	15
	68 15 91 90	--- Touchstones for testing precious metal		
		--- Paving blocks and slabs	Kilogram	15
	68 15 99 10	--- Filter tubes of finely crushed and agglomerated quartz or flint		
		--- Blocks, slabs, sheets and other articles of fused basalt	Kilogram	15
	68 15 99 20	--- Other		
	68 15 99 30		Ton	15
	68 15 99 40		Ton	15
	68 15 99 50		Ton	15
	68 15 99 90		Ton	15

**Chapter 69**  
**Ceramic Products**

**Notes:**

1. This chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
2. This chapter does not cover:
  - a) Products of heading 28.44;
  - b) Articles of heading 68.04;
  - c) Articles of chapter 71 (for example, imitation jewelers);
  - d) Cermets of heading 81.13;
  - e) Articles of chapter 82;
  - f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - g) Artificial teeth (heading 90.21);
  - h) Articles of chapter 91 (for example, clocks and clock cases);
  - i) Articles of chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - j) Articles of chapter 95 (for example, toys, games and sports requisites);
  - k) articles of heading 9606 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
  - l) Articles of chapter 97 (for example, works of art).

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
69.01	69 01 00 00	<b>I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>  Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	Ton	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths:		
	69 02 10 00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub> - Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products - Other	Ton	5
	69 02 20 00	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths:	Ton	5
	69 02 90 00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products - Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> ) - Other	Ton	5
69.03		<b>II. OTHER CERAMIC PRODUCTS</b> Ceramic building bricks, flooring blocks, support or filler tiles and the like:		
	69 03 10 00		Ton	5
	69 03 20 00		Ton	5
	69 03 90 00			
69.04				



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
69.05	69 04 10 00	- Building bricks	Ton	1
	69 04 90 00	- Other	Ton	1
		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:		
		- Roofing tiles	M <sup>2</sup>	5
		- Other:		
	69 05 10 00	--- Chimney cowls		
		--- Architectural ornaments	Kilogram	15
	69 05 90 10	--- Other	Kilogram	15
	69 05 90 20	Ceramic pipes, conduits, guttering and pipe fittings	Kilogram	15
	69 05 90 90		Ton	15
69.06	69 06 00 00	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing:		
		- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm		
69.07		- Other:	Ton	10
		--- Unglazed ceramic flags and paving, hearth or wall tiles		
	69 07 10 00	--- Other		
		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing:		
69.08			Ton	10
			Ton	10
	69 07 90 10			
	69 07 90 90			

69.09	69 08 10 00	<ul style="list-style-type: none"> <li>- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm</li> <li>- Other: <ul style="list-style-type: none"> <li>--- Glazed ceramic flags and paving, hearth or wall tiles</li> <li>--- Other</li> </ul> </li> </ul>	Ton	10
	69 08 90 10	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture;	Ton	10
	69 08 90 90	ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods: <ul style="list-style-type: none"> <li>- Ceramic wares for laboratory, chemical or other technical uses: <ul style="list-style-type: none"> <li>-- Of porcelain or china</li> <li>-- Articles having a hardness equivalent to 9 or more on the MOHS scale</li> <li>-- Other</li> </ul> </li> <li>- Other: <ul style="list-style-type: none"> <li>--- Ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods</li> <li>--- Other</li> </ul> </li> </ul>	Ton	10
	69 09 11 00		Kilogram	10
	69 09 12 00		Kilogram	10
	69 09 19 00		Kilogram	10
	69 09 90 10		Kilogram	10
	69 09 90 90		Kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures: - Of porcelain or china - Other	Kilogram	15
	69 10 10 00	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china:	Kilogram	15
	69 10 90 00	- Tableware and kitchenware - Other		
69.11		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Kilogram	10
	69 11 10 00		Kilogram	10
	69 11 90 00	Statuettes and other ornamental ceramic articles:	Kilogram	10
	69 12 00 00	- Of porcelain or china: --- Perfume burners --- Book-ends, paper weights and similar desk furnishings --- Vases --- Ashtrays	Kilogram	15
69.12		--- Jewel cases, cachou boxes and the like	Kilogram	15
69.13		--- Other		
	69 13 10 10	- Other:	Kilogram	15
	69 13 10 20	--- Vases	Kilogram	15
	69 13 10 30	--- Other	Kilogram	15
	69 13 10 40	Other ceramic articles:		
	69 13 10 50		Kilogram	15
	69 13 10 90		Kilogram	15
	69 13 90 10		Kilogram	15
	69 13 90 90			
69.14				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	69 14 10 10	- Of porcelain or china: --- Fittings for doors, windows, etc., such as handles, knobs, finger-plates, etc.	Kilogram	15
	69 14 10 20	--- Letters, numbers, sign-plates and similar motifs for shop signs and shop windows --- Other	Kilogram	15
	69 14 10 90	- Other: --- Stoves and other heating apparatus of ceramics (of earthenware, of common pottery, etc.)	Kilogram	15
	69 14 90 10	--- Non-decorative flower-pots (e.g., for horticulture) of common pottery	Kilogram	15
	69 14 90 20	--- General purpose jars and containers for laboratories and display jars for pharmacies, confectioners, etc. --- Other	Kilogram	15
	69 14 90 30		Kilogram	15
	69 14 90 90		Kilogram	15

## Chapter 70

### Glass and Glassware

#### Notes:

#### 1. This chapter does not cover:

- a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- b) Articles of chapter 71 (for example, imitation jewelers);
- c) Optical fiber cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- d) Optical fibers, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of chapter 90;
- e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of chapter 95); or
- g) Buttons fitted vacuum flasks, scent or similar sprays or other articles of chapter 96.

#### 2. For the purposes of headings 70.03, 70.04 and 70.05:

- a) Glass is not regarded as “worked” by reason of any process it has undergone before annealing;
- b) Cutting to shape does not affect the classification of glass in sheets;
- c) The expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

#### 3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.

#### 4. For the purposes of heading 70.19, the expression “glass wool” means:

- a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight;
- b) Mineral wools with silica ( $\text{SiO}_2$ ) content less than 60% but with alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content exceeding 2% by weight.

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

#### 5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

#### Subheading Note:

- 1. For the purposes of subheadings 7013 21, 7013 31 and 7013 91, the expression “lead crystal” means only glass having a minimum lead monoxide ( $\text{PbO}$ ) content by weight of 24%.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
70.01	70 01 00 00	Cullet and other waste and scrap of glass; glass in the mass	Kilogram	Free
70.02		Glass in balls (other than micro spheres of heading 7018), rods or tubes, un-worked:		
		- Balls	Kilogram	Free
		- Rods	Kilogram	Free
	70 02 10 00	- Tubes:		
	70 02 20 00	-- Of fused quartz or other fused silica	Kilogram	Free
	70 02 31 00	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	Kilogram	Free
	70 02 32 00	-- Other		
			Kilogram	Free
	70 02 39 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
70.03	70 03 12 00	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked: - Non-wired sheets: -- Colored throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	M <sup>2</sup>	5
		-- Other		
		- Wired sheets	M <sup>2</sup>	5
		- Profiles	M <sup>2</sup>	5
		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:	M <sup>2</sup>	5
70.04	70 03 19 00	- Glass, colored throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
	70 03 20 00	- Other glass	M <sup>2</sup>	15
	70 03 30 00	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:		
70.05	70 04 20 00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	M <sup>2</sup>	10
	70 04 90 00	- Other non-wired glass:		
	70 05 10 00		M <sup>2</sup>	12%

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
70.06	70 05 21 00	-- Colored throughout the mass (body tinted), opacified, flashed or merely surface ground	M <sup>2</sup>	3
		-- Other		
	70 05 29 00	- Wired glass	M <sup>2</sup>	3
	70 05 30 00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials	M <sup>2</sup>	3
70.07	70 06 00 00	Safety glass, consisting of toughened (tempered) or laminated glass:	M <sup>2</sup>	20
		- Toughened (tempered) safety glass:		
		-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
		-- Other		
70.08		- Laminated safety glass:		
		-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	M <sup>2</sup>	15
		-- Other		
	70 07 11 00	Multiple-walled insulating units of glass	M <sup>2</sup>	15
70.09		Glass mirrors, whether or not framed, including rear-view mirrors:		
	70 07 19 00	- Rear-view mirrors for vehicles	M <sup>2</sup>	15
		- Other:		
	70 07 21 00	-- Unframed	M <sup>2</sup>	15
		-- Framed	M <sup>2</sup>	15
	70 07 29 00			
	70 08 00 00			
			M <sup>2</sup>	15
			Number	10
			Number	15
	70 09 10 00			
	70 09 91 00			
	70 09 92 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass:		
		- Ampoules	Kilogram	10
		- Stoppers, lids and other closures	Kilogram	10
		- Other	Kilogram	20
	70 10 10 00	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:		
	70 10 20 00			
	70 10 90 00	- For electric lighting		
		- For cathode-ray tubes		
		- Other		
70.11		Glass inners for vacuum flasks or for other vacuum vessels	Number	10
			Number	10
	70 11 10 00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18):	Number	10
	70 11 20 00			15
	70 11 90 00			
	70 12 00 00	- Of glass-ceramics:		
		--- Table or kitchen glassware		
		--- Office glassware		
70.12		--- Powder bowls, perfume bottles, etc.:		
		---- Decorative perfume bottles		
70.13		---- Other	Kilogram	10
		--- Other	Kilogram	10
	70 13 10 10		Kilogram	10
	7013 10 30		Kilogram	10
			Kilogram	10
	70 13 10 41			
	70 13 10 49			
	70 13 10 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
70.14		- Drinking glasses other than of glass-ceramics:		
		-- Of lead crystal		
	70 13 21 00	-- Other	Kilogram	15
	70 13 29 00	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:	Kilogram	15
		-- Of lead crystal		
		-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	Kilogram	15
	70 13 31 00	-- Other	Kilogram	15
	70 13 32 00	- Other glassware:		
		-- Of lead crystal:		
		--- Office glassware	Kilogram	15
		--- Powder bowls, perfume bottles, etc.:		
	70 13 39 00	---- Decorative perfume bottles		
		---- Other	Kilogram	15
		--- Other		
	70 13 91 10	-- Other:		
		--- Aquaria	Kilogram	15
		--- Incense burners	Kilogram	15
		--- Other	Kilogram	15
	70 13 91 31	Signaling glassware and optical elements of glass (other than those of heading 70.15), not optically worked:		
	70 13 91 39		Kilogram	15
	70 13 91 90		Kilogram	15
			Kilogram	15
	70 13 99 10			
	70 13 99 20			
	70 13 99 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
70.15	70 14 00 10			
	70 14 00 90	--- For means of transport	Kilogram	15
		--- Other	Kilogram	15
		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses:		
		- Glasses for corrective spectacles		
70.16		- Other:		
		--- Clock or watch glasses	Number	
	70 15 10 00	--- Glass for non-corrective spectacles (e.g., sunglasses and other protective spectacles)		20
		--- Other	Number	
	70 15 90 10	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or molded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms:	Number	20
	70 15 90 20			20
			Number	
	70 15 90 90			20
		- Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes		
		- Other		
			Kilogram	15
			Kilogram	
	70 16 10 00			15
	70 16 90 00			

70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:		
	70 17 10 00	- Of fused quartz or other fused silica	Kilogram	5
	70 17 20 00	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	Kilogram	5
		- Other		
	70 17 90 00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewelers; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewelers; glass micro-spheres not exceeding 1 mm in diameter:	Kilogram	5
70.18		- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass		
		small wares:		
		--- Rosaries		
		--- Other		
		- Glass micro-spheres not exceeding 1 mm in diameter		
		- Other		
			Kilogram	25
			Kilogram	25
			Kilogram	25
			Kilogram	25
	70 18 10 10			
	70 18 10 90			
	70 18 20 00			
	70 18 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
70.19		Glass fibers (including glass wool) and articles thereof (for example, yarn, woven fabrics):		
		- Slivers, roving, yarn and chopped strands:		
		-- Chopped strands, of a length of not more than 50 mm	Kilogram	5
		-- Roving		
		-- Other		
	70 19 11 00	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:	Kilogram	5
			Kilogram	5
	70 19 12 00	-- Mats		
	70 19 19 00	-- Thin sheets (voiles)		
		-- Other	Kilogram	15
		- Woven fabrics of roving	Kilogram	15
		- Other woven fabrics:	Kilogram	15
	70 19 31 00	-- Of a width not exceeding 30 cm	Kilogram	15
	70 19 32 00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 Tex.		
	70 19 39 00		Kilogram	15
	70 19 40 00		Kilogram	15
		-- Other		
	70 19 51 00	- Other:		
	70 19 52 00	--- For means of transport		
		--- Water tanks	Kilogram	15
		--- For furnishing and interior decoration		
		--- For insulation purposes (heat, sound, electricity)	Kilogram	15
			Kilogram	15
	70 19 59 00		Kilogram	15
	70 19 90 10		Kilogram	15
	70 19 90 20			
	70 19 90 30			
	70 19 90 40			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
70.20	70 19 90 50	--- Glass-fiber boxes, without fittings, for electricity meters	Kilogram	15
	70 19 90 60	--- Tubes and pipes	Kilogram	15
	70 19 90 90	--- Other	Kilogram	15
		Other articles of glass:		
	70 20 00 10	--- For means of transport	Kilogram	5
	70 20 00 20	--- Tanks, troughs, etc.	Kilogram	5
	70 20 00 30	--- Letters, numbers, sign-plates and similar motifs for shop signs and shop windows	Kilogram	5
		--- Other		
	70 20 00 90		Kilogram	5

## SECTION XIV

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

### CHAPTER 71

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

#### Notes:

1. Subject to Note 1 a) to section VI and except as provided below, all articles consisting wholly or partly:
  - a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - b) Of precious metal or of metal clad with precious metal, are to be classified in this chapter.
2. a) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph b) of the foregoing Note does not apply to such articles.<sup>(\*)</sup>
  - b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This chapter does not cover:
  - a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
  - b) Sterile surgical materials, dental fillings or other goods of chapter 30;
  - c) Goods of chapter 32 (for example, luster's);
  - d) Supported catalysts (heading 38.15);

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<sup>(\*)</sup> The underlined sub-paragraph of paragraph 2. a) is considered as optional information

- e) Articles of heading 42.02 or 42.03 referred to in Note 2. B to chapter 42;
- f) Articles of heading 43.03 or 43.04;
- g) Goods of section XI (textiles and textile articles);
- h) Footwear, headgear or other articles of chapter 64 or 65;
- i) Umbrellas, walking-sticks or other articles of chapter 66;
- j) Abrasive goods of heading 68.04 or 68.05 or chapter 82, containing dust or powder of precious or semi-precious stones (natural, synthetic or reconstructed); articles of chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- k) Articles of chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- l) Arms or parts thereof (chapter 93);

- m) Articles covered by note 2 to chapter 95;
  - n) Articles classified in chapter 96 by virtue of note 4 to that chapter; or
  - o) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4. a) The expression "precious metal" means silver, gold and platinum.
  - b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
  - c) The expression "precious or semi-precious stones" does not include any of the substances specified in note 2 b) to chapter 96.
5. For the purposes of this chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- a) An alloy containing 2% or more, by weight, of platinum, is to be treated as an alloy of platinum;
  - b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
  - c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the customs tariffs table to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in note 5 above, but not to metal clad with precious metal of note 7 or to base metal or non-metals plated with precious metal.
7. Throughout the customs tariffs table the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to note 1 a) to section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the customs tariffs table.
9. For the purposes of heading 71.13, the expression "articles of jewelers" means:
- a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
  - b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
- For the purposes of the same item, the expression "jewelers" includes articles of jewels of precious metals or those clad with precious metal incorporating natural or cultured pearls, precious stones (natural, synthetic or reconstructed) containing parts of tortoise shell, oysters, ivory, natural or reconstructed amber or corals.
10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.



11. For the purposes of heading 71.17, the expression “imitation jewelers” means articles of jewelers within the meaning of paragraph a) of note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

**Subheading Notes:**

1. For the purposes of subheadings 71 06 10, 71 08 11, 71 10 11, 71 10 21, 71 10 31 and 71 10 41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of chapter note 4 b), for the purposes of subheadings 71 10 11 and 71 10 19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
71.01		<b>I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>  Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport:		

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
71.01	71 01 10 00	- Natural pearls	Gram	Free
		- Cultured pearls:		
	71 01 21 00	-- Un-worked	Gram	5
	71 01 22 00	-- Worked	Gram	5
71.02		Diamonds, whether or not worked, but not mounted or set:		
	71 02 10 00	- Unsorted	Gram	free
		- Industrial:		
	71 02 21 00	– Un-worked or simply sawn, cleaved or brute	Gram	free
		-- Other		
	71 02 29 00	- Non-industrial:	Gram	5
		– Un-worked or simply sawn, cleaved or brute		
	71 02 31 00	-- Other	Gram	free
		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; un-graded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport:	Gram	5
		– Un-worked or simply sawn or roughly shaped		
		- Otherwise worked:		
71.03		-- Rubies, sapphires and emeralds		
		-- Other		
			Gram	5
	71 03 10 00		Gram	5
	71 03 91 00		Gram	5
	71 03 99 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
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:		
		- Piezo-electric quartz		
		- Other, un-worked or simply sawn or roughly shaped 3		
		- Other	Gram	5
		Dust and powder of natural or synthetic precious or semi-precious stones:	Gram	5
	71 04 10 00			
	71 04 20 00	- Of diamonds	Gram	5
		- Other		
	71 04 90 00	<b>II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>		
71.05		Silver (including silver plated with gold or platinum), unwrought or in semi manufactured forms, or in powder form:	Gram	5
		- Powder	Gram	5
		- Other:		
		-- Unwrought:		
		--- Ingots		
		--- Other		
		-- Semi-manufactured		
	71.06			
			Gram	Free
	71 06 10 00			
			Gram	free
			Gram	free
			Gram	free
	71 06 91 10			
	71 06 91 90			
	71 06 92 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
71.07	71 07 00 00	Base metals clad with silver, not further worked than semi-manufactured	Gram	5
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form: - Non-monetary: -- Powder - Other unwrought forms: --- Ingots --- Other -- Other semi-manufactured forms - Monetary	Gram	Free
	71 08 11 00		Gram	free
	71 08 12 10		Gram	free
	71 08 12 90	Base metals or silver, clad with gold, not further worked than semi-manufactured	Gram	free
	71 08 13 00		Gram	free
	71 08 20 00	Platinum, unwrought or in semi-manufactured forms, or in powder form:	Gram	5
	71 09 00 00	- Platinum: -- Unwrought or in powder form: --- Ingots --- Other -- Other		
71.09				
71.10		- Palladium: -- Unwrought or in powder form -- Other - Rhodium: -- Unwrought or in powder form -- Other		free free free
	71 10 11 10		Gram	free
	71 10 11 90		Gram	Free
	71 10 19 00			free
			Gram	
	71 10 21 00		Gram	Free
	71 10 29 00			free
			Gram	
	71 10 31 00		Gram	
	71 10 39 00			

71.11	71 10 41 00	- Iridium, osmium and ruthenium:	Gram	Free
	71 10 49 00	-- Unwrought or in powder form	Gram	free
	71 11 00 00	-- Other	Gram	5
71.12		Base metals, silver or gold, clad with platinum, not further worked than semi manufactured		
		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:		
		- Ash containing precious metal or precious metal compounds		
		- Other:		
		-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Gram	Free
71.13	71 12 30 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Gram	Free
	7112 91 00	-- Other		
		<b>III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>	Gram	Free
	71 12 92 00	Articles of jewelers and parts thereof, of precious metal or of metal clad with precious metal:	Gram	Free
	71 12 99 00	- Of precious metal whether or not plated or clad with precious metal:		

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
71.14	71 13 11 00	-- Of silver, whether or not plated or clad with other precious metal	Gram	5
		-- Of other precious metal, whether or not plated or clad with precious metal:		
		--- Of gold		
		--- Of platinum and similar metals	Gram	
	71 13 19 10	- Of base metal clad with precious metal	Gram	5
	71 13 19 20	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:	Gram	5
	71 13 20 00	- Of precious metal whether or not plated or clad with precious metal:		5
		-- Of silver, whether or not plated or clad with other precious metal		
		-- Of other precious metal, whether or not plated or clad with precious metal:		
		--- Of gold	Gram	
		--- Of platinum and similar metals		5
	71 14 11 00	- Of base metal clad with precious metal		
		Other articles of precious metal or of metal clad with precious metal:		
		- Catalysts in the form of wire cloth or grill, of platinum	Gram	
71.15		- Other	Gram	10
	71 14 19 10		Gram	10
	71 14 19 20			10
	71 14 20 00			
			Gram	
				10
71.15	71 15 10 00		Gram	
	71 15 90 00			10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):		
		- Of natural or cultured pearls:		
		--- Articles of personal adornment	Gram	10
		--- Other	Gram	10
	71 16 10 10			
	71 16 10 90	- Of precious or semi-precious stones (natural, synthetic or reconstructed):		
		--- Articles of personal adornment		
		--- Industrial and technical articles	Gram	10
		--- Other	Gram	10
	71 16 20 10	Imitation jewelers:	Gram	10
	71 16 20 20	- Of base metal, whether or not plated with precious metal:		
	71 16 20 90	-- Cuff links and studs:		
		--- Cuff links		
		--- Other	Kilogram	10
71.17		-- Other	Kilogram	10
		- Other:	Kilogram	10
	71 17 11 10			
	71 17 11 90	--- Of plastic		
	71 17 19 00	--- Of glass		
		--- Of wood	Kilogram	10
		--- Other	Kilogram	10
	71 17 90 10		Kilogram	10
	71 17 90 20	Coin:	Kilogram	10
	71 17 90 30	- Coin (other than gold coin), not being legal tender		
	71 17 90 90	- Other	Kilogram	Free
	71 18 10 00		Kilogram	Free
71.18	71 18 90 00			

**SECTION XV**  
**BASE METALS AND ARTICLES THEREOF**

**NOTES:**

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

- a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- c) Headgear or parts thereof of heading 65.06 or 65.07;
- d) Umbrella frames or other articles of heading 66.03;
- e) Goods of chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelers);
- f) Articles of section XVI (machinery, mechanical appliances and electrical goods);
- g) Assembled railway or tramway track (heading 86.08) or other articles of section XVII (vehicles, ships and boats, aircraft);
- h) Instruments or apparatus of section XVIII, including clock or watch springs;
- i) Lead shot prepared for ammunition (heading 93.06) or other articles of section XIX (arms and ammunition);
- j) Articles of chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- k) Articles of chapter 95 (for example, toys, games, sports requisites);
- l) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of chapter 96 (miscellaneous manufactured articles); or
- m) Articles of chapter 97 (for example, works of art).

**2. Throughout the customs tariffs table, the expression “parts of general use” means:**

- a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

Subject to the preceding paragraph and to note 1 to chapter 83, the articles of chapter 82 or 83 are excluded from chapters 72 to 76 and 78 to 81.

**3. Throughout the customs tariffs table, the expression “base metals” means: iron and steel, copper, nickel, aluminum, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.**



4. Throughout the customs tariffs table, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than Ferro-alloys and master alloys as defined in chapters 72 and 74):
- a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
  - b) An alloy composed of base metals of this section and of elements not falling within this section is to be treated as an alloy of base metals of this section if the total weight of such metals equals or exceeds the total weight of the other elements present;
  - c) In this section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and inter-metallic compounds.
6. Unless the context otherwise requires, any reference in the customs tariffs table to a base metal includes a reference to alloys which, by virtue of note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the customs tariffs table 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) Cermets of heading 81.13 are regarded as a single base metal.

8. In this section, the following expressions have the meanings hereby assigned to them:

a) Waste and scrap:

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

b) Powders:

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

## **CHAPTER 72**

### **IRON AND STEEL**

#### **NOTES:**

1. In this chapter and, in the case of notes d), e) and f) throughout the customs tariffs table, the following expressions have the meanings hereby assigned to them:

**a) Pig iron:**

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

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

**b) Spiegeleisen:**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at a) above.

**c) Ferro-alloys:**

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

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

**d) Steel:**

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

**e) Stainless steel:**

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

**f) Other alloy steel:**

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

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

**g) Re-melting scrap ingots of iron or steel:**

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

**h) Granules:**

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

**i) Semi-finished products:**

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

**j) Flat-rolled products:**

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

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

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and

those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

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

**k) Bars and rods, hot-rolled, in irregularly wound coils:**

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

**l) Other bars and rods:**

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

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

**m) Angles, shapes and sections (profiles):**

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

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

**n) Wire:**

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

**o) Hollow drill bars and rods:**

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

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

## **SUBHEADING NOTES**

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

**a) Alloy pig iron:**

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

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

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

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

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

**c) Silicon-electrical steel:**

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

**d) High speed steel:**

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

**e) Silico-manganese steel:**

Alloy steels containing by weight:

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

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

A Ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in chapter note 1 c).

By analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified “other elements” referred to in chapter note 1 c) must each exceed 10% by weight.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.01	72 01 10 00	<b>I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>  Pig iron and Spiegeleisen in pigs, blocks or other primary forms: - Non-alloy pig iron containing by weight 0.5% or less of phosphorus	Ton	Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	72 01 20 00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus - Alloy pig iron; Spiegeleisen	Ton	Free
	72 01 50 00	Ferro-alloys: - Ferro-manganese: -- Containing by weight more than 2% of carbon -- Other	Ton  Ton	Free  Free
	72 02 11 00	- Ferro-silicon: -- Containing by weight more than 55% of silicon	Ton	Free
	72 02 19 00	-- Other - Ferro-silico-manganese	Ton	Free
	72 02 21 00	- Ferro-chromium: -- Containing by weight more than 4% of carbon	Ton	Free
	72 02 29 00	-- Other	Ton	Free
	72 02 30 00	- Ferro-silico-chromium - Ferro-nickel	Ton	Free
	72 02 41 00	- Ferro-molybdenum - Ferro-tungsten and Ferro-silico-tungsten	Ton	Free
	72 02 49 00	- Other:	Ton	Free
	72 02 50 00	-- Ferro-titanium and Ferro-silico-titanium	Ton	Free
	72 02 60 00	-- Ferro-vanadium	Ton	Free
	72 02 70 00	-- Ferro-niobium	Ton	Free
	72 02 80 00	-- Other	Ton	Free
	72 02 91 00		Ton	Free
	72 02 92 00		Ton	Free
	72 02 93 00		Ton	Free
	72 02 99 00		Ton	Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms:		
		- Ferrous products obtained by direct reduction of iron ore		
		- Other		
	72 03 10 00	Ferrous waste and scrap; re-melting scrap ingots of iron or steel:	Ton	Free
		- Waste and scrap of cast iron		
	72 03 90 00	- Waste and scrap of alloy steel:	Ton	Free
		-- Of stainless steel		
		-- Other		
		- Waste and scrap of tinned iron or steel	Ton	Free
	72 04 10 00	- Other waste and scrap:		
		-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Ton	Free
	72 04 21 00		Ton	Free
	72 04 29 00	-- Other	Ton	Free
	72 04 30 00	-- Re-melting scrap ingots		
		Granules and powders, of pig iron, Spiegeleisen, iron or steel:	Ton	Free
	72 04 41 00	- Granules		
		- Powders:		
		-- Of alloy steel	Ton	Free
		-- Other	Ton	Free
	72 04 49 00			
	72 04 50 00		Ton	Free
72.04				
	72 05 10 00		Ton	Free
			Ton	Free
	72 05 21 00			
	72 05 29 00			
72.05				



72.06		<b>II. IRON AND NON-ALLOY STEEL</b>		
		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03):		
		- Ingots		
		- Other		
		Semi-finished products of iron or non-alloy steel:	Ton	3
	72 06 10 00	- Containing by weight less than 0.25% of carbon:	Ton	Free
	72 06 90 00			
72.07		-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness		
		-- Other, of rectangular (other than square) cross-section	Ton	Free
	72 07 11 00	-- Other		
		- Containing by weight 0.25% or more of carbon		
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:	Ton	Free
	72 07 12 00			
		- In coils, not further worked than hot-rolled, with patterns in relief	Ton	Free
	72 07 19 00		Ton	Free
	72 07 20 00	- Other, in coils, not further worked than hot-rolled, pickled:		
		-- Of a thickness of 4.75 mm or more	Ton	3
		-- Of a thickness of 3 mm or more but less than 4.75 mm		
72.08			Ton	3
	72 08 10 00		Ton	3
			Ton	3
	72 08 25 00		Ton	3
	72 08 26 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.09	72 08 27 00	-- Of a thickness of less than 3 mm	Ton	3
		- Other, in coils, not further worked than hot-rolled:		
		-- Of a thickness exceeding 10 mm	Ton	3
	72 08 36 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		
		-- Of a thickness of 3 mm or more but less than 4.75 mm	Ton	3
	72 08 37 00	-- Of a thickness of less than 3 mm		
		-- Of a thickness of less than 3 mm	Ton	3
	72 08 38 00	- Not in coils, not further worked than hot-rolled, with patterns in relief		
		- Other, not in coils, not further worked than hot-rolled:	Ton	3
	72 08 39 00	-- Of a thickness exceeding 10 mm		
		-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Ton	3
	72 08 40 00	-- Of a thickness of 3 mm or more but less than 4.75 mm		
		-- Of a thickness of less than 3 mm	Ton	3
	72 08 51 00	- Other	Ton	3
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:		
	72 08 52 00	- In coils, not further worked than cold-rolled (cold-reduced):	Ton	3
	72 08 53 00		Ton	3
	72 08 54 00		Ton	3
	72 08 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.10	72 09 15 00	-- Of a thickness of 3 mm or more	Ton	3
	72 09 16 00	-- Of a thickness exceeding 1 mm but less than 3 mm	Ton	3
	72 09 17 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	Ton	3
	72 09 18 00	-- Of a thickness of less than 0.5 mm - Not in coils, not further worked than cold-rolled (cold-reduced):	Ton	3
		-- Of a thickness of 3 mm or more		
		-- Of a thickness exceeding 1 mm but less than 3 mm		
	72 09 25 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	Ton	3
	72 09 26 00	-- Of a thickness of less than 0.5 mm	Ton	3
	72 09 27 00	- Other	Ton	3
	72 09 28 00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:	Ton	3
	72 09 90 00	- Plated or coated with tin:	Ton	3
		-- Of a thickness of 0.5 mm or more		
		-- Of a thickness of less than 0.5 mm		
		- Plated or coated with lead, including tern-plate		
		- Electrolytically plated or coated with zinc		
		- Otherwise plated or coated with zinc:		
	72 10 11 00	-- Corrugated	Ton	3
	72 10 12 00		Ton	3
	72 10 20 00		Ton	3
	72 10 30 00		Ton	3
	72 10 41 00		Ton	3

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.11	72 10 49 00	-- Other	Ton	3
	72 10 50 00	- Plated or coated with chromium oxides or with chromium and chromium oxides - Plated or coated with aluminum: -- Plated or coated with aluminum-zinc alloys	Ton	3
	72 10 61 00	-- Other - Painted, varnished or coated with plastics	Ton	3
	72 10 69 00	- Other	Ton	3
	72 10 70 00	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:	Ton	3
	72 10 90 00	- Not further worked than hot-rolled: -- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief -- Other, of a thickness of 4.75 mm or more -- Other	Ton	3
	72 11 13 00	- Not further worked than cold-rolled (cold-reduced): - Other Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:	Ton	3
	72 11 14 00		Ton	3
	72 11 19 00		Ton	3
	72 11 90 00		Ton	3
72.12				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.13	72 12 10 00	- Plated or coated with tin	Ton	3
	72 12 20 00	- Electrolytically plated or coated with zinc	Ton	3
		- Otherwise plated or coated with zinc		
	72 12 30 00	- Painted, varnished or coated with plastics	Ton	3
		- Otherwise plated or coated		
	72 12 40 00	- Clad	Ton	3
	72 12 50 00	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:	Ton	3
	72 12 60 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	Ton	3
		- Other, of free-cutting steel		
		- Other:		
72.14	72 13 10 00	-- Of circular cross-section measuring less than 14 mm in diameter	Ton	3
		-- Other		
	72 13 20 00	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:	Ton	3
	72 13 91 00	- Forged	Ton	3
	72 13 99 00		Ton	3
	72 14 10 00		Ton	3

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.15	72 14 20 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Ton	3
		- Other, of free-cutting steel	Ton	3
		- Other:		
	72 14 30 00	-- Of rectangular (other than square) cross-section		
	72 14 91 00	-- Other	Ton	3
		Other bars and rods of iron or non-alloy steel:		
	72 14 99 00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	Ton	3
		- Other, not further worked than cold-formed or cold-finished		
	72 15 10 00	- Other	Ton	3
		Angles, shapes and sections of iron or non-alloy steel:		
72.16	72 15 50 00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Ton	3
	72 15 90 00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	Ton	3
		-- L sections	Ton	3
	72 16 10 00	-- T sections		
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:		
	72 16 21 00		Ton	3
	72 16 22 00		Ton	3

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.17	72 16 31 00	-- U sections	Ton	3
	72 16 32 00	-- I sections	Ton	3
	72 16 33 00	-- H sections	Ton	3
	72 16 40 00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	Ton	3
	72 16 50 00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	Ton	3
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
		-- Obtained from flat-rolled products		
		-- Other		
	72 16 61 00	- Other:	Ton	3
		-- Cold-formed or cold-finished from flat-rolled products		
	72 16 69 00	-- Other	Ton	3
		Wire of iron or non-alloy steel:		
	72 16 91 00	- Not plated or coated, whether or not polished	Ton	3
		- Plated or coated with zinc		
	72 16 99 00	- Plated or coated with other base metals	Ton	3
		- Other		
72.18	<b>III. STAINLESS STEEL</b>		Ton	3
	72 17 10 00	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:		
	72 17 20 00		Ton	3
	72 17 30 00		Ton	3
	72 17 90 00		Ton	3

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.19	72 18 10 00	- Ingots and other primary forms	Ton	Free
		- Other:		
	72 18 91 00	-- Of rectangular (other than square) cross-section	Ton	Free
	72 18 99 00	-- Other	Ton	Free
		Flat-rolled products of stainless steel, of a width of 600 mm or more:		
		- Not further worked than hot-rolled, in coils:		
		-- Of a thickness exceeding 10 mm		
		-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		
		-- Of a thickness of 3 mm or more but less than 4.75 mm	Ton	
	72 19 11 00	-- Of a thickness of less than 3 mm	Ton	5
	72 19 12 00	- Not further worked than hot-rolled, not in coils:		
		-- Of a thickness exceeding 10 mm		
	72 19 13 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	Ton	5
	72 19 14 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	Ton	5
		-- Of a thickness of less than 3 mm		
		- Not further worked than cold-rolled (cold-reduced):		
	72 19 21 00	-- Of a thickness of 4.75 mm or more	Ton	5
	72 19 22 00		Ton	5
	72 19 23 00		Ton	5
	72 19 24 00		Ton	5
	72 19 31 00		Ton	5



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.20	72 19 32 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	Ton	5
	72 19 33 00	-- Of a thickness exceeding 1 mm but less than 3 mm	Ton	5
	72 19 34 00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	Ton	5
		-- Of a thickness of less than 0.5 mm		
	72 19 35 00	- Other	Ton	5
	72 19 90 00	Flat-rolled products of stainless steel, of a width of less than 600 mm:	Ton	5
		- Not further worked than hot-rolled:		
		-- Of a thickness of 4.75 mm or more		
		-- Of a thickness of less than 4.75 mm		
		- Not further worked than cold-rolled (cold-reduced)		
		- Other	Ton	5
	72 20 11 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	Ton	5
	72 20 12 00	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel:	Ton	5
	72 20 20 00	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
72.21		-- Of circular cross-section	Ton	5
		-- Other	Ton	5
72.22	72 21 00 00			
			Ton	5
			Ton	5
	72 22 11 00			
	72 22 19 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.23	72 22 20 00	- Bars and rods, not further worked than cold-formed or cold-finished	Ton	5
		- Other bars and rods		
	72 22 30 00	- Angles, shapes and sections	Ton	5
	72 22 40 00	Wire of stainless steel	Ton	5
72.24	72 23 00 00	<b>IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>	Ton	5
		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:		
		- Ingots and other primary forms		
		- Other		
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more:	Ton	5
	72 24 10 00	- Of silicon-electrical steel:	Ton	5
	72 24 90 00	-- Grain-oriented		
		-- Other		
72.25		- Of high speed steel		
		- Other, not further worked than hot-rolled, in coils		
	72 25 11 00	- Other, not further worked than hot-rolled, not in coils	Ton	5
	72 25 19 00	- Other, not further worked than cold-rolled (cold-reduced)	Ton	5
	72 25 20 00		Ton	5
	72 25 30 00	- Other:	Ton	5
		-- Electrolytically plated or coated with zinc		
	72 25 40 00		Ton	5
	72 25 50 00		Ton	5
	72 25 91 00		Ton	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.26	72 25 92 00	-- Otherwise plated or coated with zinc	Ton	5
		-- Other		
	72 25 99 00	Flat-rolled products of other alloy steel, of a width of less than 600 mm:	Ton	5
		- Of silicon-electrical steel:		
		-- Grain-oriented		
		-- Other		
	72 26 11 00	- Of high speed steel		
	72 26 19 00	- Other:	Ton	5
	72 26 20 00	-- Not further worked than hot-rolled	Ton	5
		-- Not further worked than cold-rolled (cold-reduced)	Ton	5
	72 26 91 00	-- Electrolytically plated or coated with zinc		
		-- Otherwise plated or coated with zinc	Ton	5
	72 26 92 00	-- Other		
	72 26 93 00	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel:	Ton	5
72.27		- Of high speed steel	Ton	5
	72 26 94 00	- Of silico-manganese steel		
		- Other	Ton	5
	72 26 99 00	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel:	Ton	5
72.28	72 27 10 00		Ton	5
	72 27 20 00		Ton	5
	72 27 90 00		Ton	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
72.29	72 28 10 00	- Bars and rods, of high speed steel	Ton	5
		- Bars and rods, of silico-manganese steel		
	72 28 20 00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Ton	5
	72 28 30 00	- Other bars and rods, not further worked than forged	Ton	5
		- Other bars and rods, not further worked than cold-formed or cold-finished		
	72 28 40 00	- Other bars and rods	Ton	5
		- Angles, shapes and sections		
	72 28 50 00	- Hollow drill bars and rods	Ton	5
		Wire of other alloy steel:		
		- Of high speed steel		
	72 28 60 00	- Of silico-manganese steel	Ton	5
	72 28 70 00	- Other	Ton	5
	72 28 80 00		Ton	5
	72 29 10 00		Ton	5
	72 29 20 00		Ton	5
	72 29 90 00		Ton	5

**CHAPTER 73**  
**ARTICLES OF IRON OR STEEL**

**NOTES**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel:		
		- Sheet piling	Ton	5
		- Angles, shapes and sections	Ton	5
	73 01 10 00	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails:		
	73 01 20 00			
73.02		- Rails		
		- Switch blades, crossing frogs, point rods and other crossing pieces		
			Ton	5
			Ton	5
	73 02 10 00			
	73 02 30 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.03	73 02 40 00	- Fish-plates and sole plates	Ton	5
	73 02 90 00	- Other	Ton	5
73.04	73 03 00 00	Tubes, pipes and hollow profiles, of cast iron	Ton	5
	73 04 10 00	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:	Ton	5
		- Line pipe of a kind used for oil or gas pipelines		
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
		-- Drill pipe	Ton	5
		-- Other		
		- Other, of circular cross-section, of iron or non-alloy steel:		
		-- Cold-drawn or cold-rolled (cold-reduced)	Ton	5
		-- Other		
		- Other, of circular cross-section, of stainless steel:	Ton	5
		-- Cold-drawn or cold-rolled (cold-reduced)		
		-- Other	Ton	5
		- Other, of circular cross-section, of other alloy steel:	Ton	5
		-- Cold-drawn or cold-rolled (cold-reduced)		
		-- Other	Ton	5
		- Other	Ton	5
	73 04 49 00		Ton	5
	73 04 51 00			
	73 04 59 00		Ton	5
	73 04 90 00		Ton	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel:		
		- Line pipe of a kind used for oil or gas pipelines:		
		-- Longitudinally submerged arc welded		
		-- Other, longitudinally welded		
		-- Other	Ton	5
		- Casing of a kind used in drilling for oil or gas		
		- Other, welded:	Ton	5
		-- Longitudinally welded	Ton	5
		-- Other	Ton	5
		- Other		
	73 05 11 00			
	73 05 12 00			
	73 05 19 00			
	73 05 20 00			
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:	Ton	5
		- Line pipe of a kind used for oil or gas pipelines	Ton	5
		- Casing and tubing of a kind used in drilling for oil or gas	Ton	5
		- Other, welded, of circular cross-section, of iron or non-alloy steel		
		- Other, welded, of circular cross-section, of stainless steel		5
		- Other, welded, of circular cross-section, of other alloy steel	Ton	5
			Ton	
	73 06 10 00			5
			Ton	
	73 06 20 00			5
			Ton	
	73 06 30 00			5
			Ton	
	73 06 40 00			
	73 06 50 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.07	73 06 60 00	- Other, welded, of non-circular cross-section	Ton	5
		- Other		
	73 06 90 00	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:	Ton	5
		- Cast fittings:		
		-- Of non-malleable cast iron		
		-- Other		5
	73 07 11 00	- Other, of stainless steel:	Ton	5
	73 07 19 00	-- Flanges	Ton	
		-- Threaded elbows, bends and sleeves		5
	73 07 21 00	-- Butt welding fittings	Kilogram	5
	73 07 22 00	-- Other	Kilogram	
		- Other:		5
	73 07 23 00	-- Flanges	Kilogram	5
	73 07 29 00	-- Threaded elbows, bends and sleeves	Kilogram	
		-- Butt welding fittings		5
	73 07 91 00	-- Other	Kilogram	5
73.08	73 07 92 00	Structures (excluding pre-fabricated buildings of heading 94.06), parts of structures (e.g., bridges, bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors, windows, their frames, doors thresholds, shutters, balustrades, pillars & columns), of iron or steel; plates, rods, angles, shapes, sections, tubes & the like, for structures, of iron or steel:	Kilogram	
				5
	73 07 93 00		Kilogram	5
	73 07 99 00		Kilogram	



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.09	73 08 10 00	- Bridges and bridge-sections	Ton	5
	73 08 20 00	- Towers and lattice masts	Ton	5
	73 08 30 00	- Doors, windows and their frames and thresholds for doors	Ton	5
	73 08 40 00	- Equipment for scaffolding, shuttering, propping or pit propping - Other: --- Cabins for storing fire extinguishers, fire hoses or the like	Ton	5
	73 08 90 10	--- Large-scale shelving for assembly and permanent installation in shops, workshops, storehouses	Kilogram	5
	73 08 90 20	--- Angles and clips for decorative roofing tiles --- Scaffolds; supports and platforms for scaffolds --- Staircases --- Sunshades and domes	Kilogram	5
	73 08 90 30	--- Other	Kilogram	5
	73 08 90 40	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	Kilogram	5
	73 08 90 50		Kilogram	5
	73 08 90 60	--- Domestic water storage tanks	Number	5
	73 08 90 90	--- Other	Kilogram	5
			Ton	5
			Ton	5
	73 09 00 10			
	73 09 00 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
		- Of a capacity of 50 liters or more		
		- Of a capacity of less than 50 liters:		
		-- Cans which are to be closed by soldering or crimping:	Number	5
	73 10 10 00	--- For aerated beverages and for fruit juices		
		--- For preserves		
		--- For chemicals and lubricating oils		5
		--- Other	Kilogram	
		-- Other		5
	73 10 21 10	Containers for compressed or liquefied gas, of iron or steel:	Kilogram	5
		--- For compressed oxygen	Kilogram	
	73 10 21 20	-- For compressed Freon		5
	73 10 21 30	--- Gas canisters for domestic cookers	Kilogram	5
		--- For other gases	Kilogram	
	73 10 21 90			
	73 10 29 00	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:	Kilogram	5
		- Stranded wire, ropes and cables:	Kilogram	5
	73 11 00 10		Kilogram	
	73 11 00 20			5
	73 11 00 30			
			Kilogram	
	73 11 00 90			
73.12				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.13	73 12 10 10	--- Wire and cables, not electrically insulated	Kilogram	5
		--- Other		
	73 12 10 90	- Other:	Kilogram	5
		--- Slings		
	73 12 90 10	--- Other	Kilogram	5
	73 12 90 90	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Kilogram	5
	73 13 00 00		Kilogram	5
		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:		
		- Woven cloth:		
		-- Endless bands for machinery, of stainless steel		
		-- Other endless bands for machinery		
		-- Other woven cloth, of stainless steel	Kilogram	5
		-- Other		
73.14	73 14 12 00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	Kilogram	5
	73 14 13 00		Kilogram	5
		- Other grill, netting and fencing, welded at the intersection:		
	73 14 14 00	-- Plated or coated with zinc	Kilogram	5
		-- Other	Kilogram	5
	73 14 19 00			
	73 14 20 00			
			Kilogram	
			Kilogram	
				5
				5
	73 14 31 00			
	73 14 39 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.15	73 14 41 00	- Other cloth, grill, netting and fencing: -- Plated or coated with zinc -- Coated with plastics	Kilogram	5
	73 14 42 00	-- Other		
	73 14 49 00	- Expanded metal	Kilogram	5
	73 14 50 00	Chain and parts thereof, of iron or steel:	Kilogram	5
		- Articulated link chain and parts thereof:	Kilogram	5
		-- Roller chain		
		-- Other chain		
		-- Parts		
		- Skid chain	Kilogram	5
	73 15 11 00	- Other chain:	Kilogram	5
	73 15 12 00	-- Stud-link	Kilogram	5
	73 15 19 00	-- Other, welded link	Kilogram	5
	73 15 20 00	-- Other		
		- Other parts	Kilogram	5
	73 15 81 00	Anchors, grapnels and parts thereof, of iron or steel	Kilogram	5
	73 15 82 00		Kilogram	5
	73 15 89 00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	Kilogram	5
	73 15 90 00		Kilogram	5
	73 16 00 00			
73.16		--- Steel nails and wire nails		
		--- Tacks		
		--- Drawing pins		
73.17			Kilogram	5
			Kilogram	5
			Kilogram	5
	73 17 00 10			
	73 17 00 20			
	73 17 00 30			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.18	73 17 00 40	--- Staples	Kilogram	5
	73 17 00 90	--- Other	Kilogram	5
		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:		
		- Threaded articles:		
		-- Coach screws used for railways		
		-- Other wood screws	Kilogram	5
	73 18 11 00	-- Screw hooks and screw rings	Kilogram	5
	73 18 12 00	-- Self-tapping screws	Kilogram	5
	73 18 13 00	-- Other screws and bolts, whether or not with their nuts or washers	Kilogram	5
	73 18 14 00		Kilogram	5
	73 18 15 00	-- Nuts		
		-- Other		
		- Non-threaded articles:		
		-- Spring washers and other lock washers	Kilogram	5
	73 18 16 00	-- Other washers	Kilogram	5
	73 18 19 00	-- Rivets		
		-- Cotters and cotter-pins	Kilogram	5
	73 18 21 00	-- Other		
			Kilogram	5
	73 18 22 00	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel;	Kilogram	5
	73 18 23 00	safety pins and other pins of iron or steel, not elsewhere specified or included:	Kilogram	5
	73 18 24 00		Kilogram	5
	73 18 29 00			
73.19				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.20	73 19 10 00	- Sewing, darning or embroidery needles	Dozen	5
		- Safety pins		
	73 19 20 00	- Other pins	Dozen	5
	73 19 30 00	- Other	Dozen	5
	73 19 90 00	Springs and leaves for springs, of iron or steel:	Dozen	5
		- Leaf-springs and leaves thereof		
		- Helical springs		
	73 20 10 00	- Other	Kilogram	5
	73 20 20 00	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel:	Kilogram	5
	73 20 90 00		Kilogram	5
73.21		- Cooking appliances and plate warmers:		
		-- For gas fuel or for both gas and other fuels:		
		--- Cookers		
		--- Barbecues		
		--- Braziers		
		--- Other		
		-- For liquid fuel:		
		--- Cookers	Number	
		--- Barbecues	Number	
		--- Braziers	Number	
		--- Other	Number	
	73 21 11 10			
	73 21 11 20			
	73 21 11 30	-- For solid fuel	Number	25
	73 21 11 90		Number	25
			Number	25
	73 21 12 10		Number	25
	73 21 12 20		Number	
	73 21 12 30			25
	73 21 12 90			25
	73 21 13 00			25
				25
				25

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.22		- Other appliances:		
		-- For gas fuel or for both gas and other fuels:		
		--- Heaters		
		--- Other	Number	25
	73 21 81 10	-- For liquid fuel:	Number	25
	73 21 81 90	--- Heaters		
		--- Other	Number	25
	73 21 82 10	-- For solid fuel	Number	25
	73 21 82 90	- Parts:	Number	25
	73 21 83 00	--- For cookers		
		--- For barbecues	Number	25
	73 21 90 10	--- For heaters	Number	25
	73 21 90 20	--- Other	Number	25
	73 21 90 30	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:	Number	25
	73 21 90 90			
		- Radiators and parts thereof:		
		-- Of cast iron		
		-- Other		
		- Other		
			Number	5
			Number	25
			Number	25
	73 22 11 00			
	73 22 19 00			
	73 22 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:		
		- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like		
		- Other:		
	73 23 10 00	-- Of cast iron, not enameled	Kilogram	20
		-- Of cast iron, enameled		
		-- Of stainless steel		
		-- Of iron (other than cast iron) or steel, enameled	Kilogram	20
	73 23 91 00	-- Other	Kilogram	20
	73 23 92 00	Sanitary ware and parts thereof, of iron or steel:	Kilogram	20
	73 23 93 00	- Sinks and wash basins, of stainless steel	Kilogram	20
	73 23 94 00	- Baths:		
		-- Of cast iron, whether or not enameled	Kilogram	20
	73 23 99 00	-- Other		
		- Other, including parts		
73.24		Other cast articles of iron or steel:	Number	20
	73 24 10 00	- Of non-malleable cast iron:		
		--- Inspection traps, gratings, drain covers and similar castings for sewage, water, etc. systems	Number	20
	73 24 21 00	--- Hydrant pillars and covers		
		--- Pillar-boxes	Number	20
	73 24 29 00		Kilogram	20
73.25	73 24 90 00			
			Kilogram	20
	73 25 10 10			
			Number	20
			Number	20
	73 25 10 20			
	73 25 10 30			



73.26	73 25 10 40	--- Rabbit-hutches, hen-coops, beehives, cages and troughs	Number	20
	73 25 10 90	--- Other	Number	20
		- Other:		
	73 25 91 00	-- Grinding balls and similar articles for mills	Kilogram	20
		-- Other:		
		--- Inspection traps, gratings, drain covers and similar castings for sewage, water, etc. systems		
	73 25 99 10	--- Hydrant pillars and covers	Kilogram	20
		--- Pillar-boxes		
	73 25 99 20	--- Rabbit-hutches, hen-coops, beehives, cages and troughs	Kilogram	20
	73 25 99 30	--- Other	Number	20
	73 25 99 40	Other articles of iron or steel:	Number	20
		- Forged or stamped, but not further worked:		
	73 25 99 90	-- Grinding balls and similar articles for mills	Number	20
		-- Other		
		- Articles of iron or steel wire:		
		--- Mouse traps		
	73 26 11 00	--- Eel and fish pots	Kilogram	
		--- Wire ties for fodder		20
	73 26 19 00	--- Waste paper baskets	Kilogram	
		--- Other		20
	73 26 20 10	- Other:	Number	
	73 26 20 20	--- Boot or shoe protectors, whether or not incorporating affixing points	Number	20
	73 26 20 30		Kilogram	20
	73 26 20 40		Kilogram	10
	73 26 20 90		Kilogram	10
				10
	73 26 90 10		Kilogram	
				10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	73 26 90 20	--- Tree climbing irons	Kilogram	10
	7326 90 30	--- Non-mechanical ventilators	Kilogram	10
	73 26 90 40	--- Venetian blinds	Kilogram	10
	73 26 90 50	--- Binding hoops for casks	Kilogram	10
	73 26 90 60	--- Fittings for electric wiring (e.g., stays, clips, brackets); suspension or connecting devices for insulator chains	Kilogram	10
		--- Fencing posts		
		--- Tent pegs; stakes for tethering livestock	Ton	10
	73 26 90 70	--- Other:	Kilogram	10
	73 26 90 80	---- Hoops for garden borders; trainers for trees, sweet peas, etc.		
		---- Hose clips	Ton	10
	73 26 90 91	---- Road studs, cats' eyes and the like		
		---- Ladders and steps	Kilogram	10
	73 26 90 92	---- Tool boxes	Kilogram	10
	73 26 90 93	---- Collection or specimen cases, trinket boxes; cosmetic or powder boxes and cases		
		---- Lamp posts	Kilogram	10
	73 26 90 94	---- Rabbit-hutches, hen-coops, beehives, cages and troughs	Kilogram	10
	73 26 90 95			
	73 26 90 96	---- Other		
			Ton	10
	73 26 90 97		Kilogram	10
	73 26 90 98			
			Kilogram	10
	73 26 90 99			

## Chapter 74

### Copper and Articles Thereof

**Notes:**

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

**a) Refined copper:**

Metal containing at least 99.85% by weight of copper; or metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE - Other elements**

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

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\* Other elements are, for example, Aluminum (Al), Beryllium (Be), Cobalt (Co), Iron (Fe), Manganese (Mn), Nickel (Ni), and Silicon (Si).

**b) Copper alloys:**

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

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

**c) Master alloys:**

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

copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

**d) Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products, which have a rectangular (including “modified rectangular”) cross-section, exceeds one-tenth of the width.

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or descaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

**e) Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes.

The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**f) Wire:**

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

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

**g) Plates, sheets, strip and foil:**

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

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

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

**h) Tubes and pipes:**

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

**Subheading Notes:**

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

**a) Copper-zinc base alloys (brasses):**

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

- Zinc predominates by weight over each of such other elements;
- Any nickel content by weight is less than 5% (see copper-nickel-zinc base alloys (nickel-silvers) or (German silver)); and
- Any tin content by weight is less than 3% (see copper-tin base alloys (bronzes)).

**b) Copper-tin base alloys (bronzes):**

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

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

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

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

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
74.01		Copper mattes; cement copper (precipitated copper):		
	74 01 10 00	- Copper mattes	Ton	Free
	74 01 20 00	- Cement copper (precipitated copper)	Ton	Free
		Unrefined copper; copper anodes for electrolytic refining		
	74 02 00 00	Refined copper and copper alloys, unwrought:	Ton	Free
74.02		- Refined copper:		
		-- Cathodes and sections of cathodes		
74.03		-- Wire-bars		
		-- Billets		
	74 03 11 00	-- Other	Ton	Free
		- Copper alloys:		
	74 03 12 00	-- Copper-zinc base alloys (brass)	Ton	Free
	74 03 13 00	-- Copper-tin base alloys (bronze)	Ton	Free
	74 03 19 00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Ton	Free
	74 03 21 00	-- Other copper alloys (other than master alloys of heading 74.05)	Ton	Free
	74 03 22 00		Ton	Free
	74 03 23 00		Ton	Free
	74 03 29 00		Ton	Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
74.04	74 04 00 00	Copper waste and scrap	Ton	Free
74.05	74 05 00 00	Master alloys of copper	Ton	Free
74.06		Copper powders and flakes:		
	74 06 10 00	- Powders of non-lamellar structure	Kilogram	5
		- Powders of lamellar structure; flakes		
	74 06 20 00	Copper bars, rods and profiles:	Kilogram	5
		- Of refined copper		
		- Of copper alloys:		
74.07	74 07 10 00	-- Of copper-zinc base alloys (brass)	Kilogram	5
		-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		
	74 07 21 00	-- Other	Kilogram	5
		Copper wire:		
	74 07 22 00	- Of refined copper:	Kilogram	5
		-- Of which the maximum cross-sectional dimension exceeds 6 mm		
	74 07 29 00	-- Other	Kilogram	5
		- Of copper alloys:		
		-- Of copper-zinc base alloys (brass)		
74.08	74 08 11 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Kilogram	5
		-- Other		
		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:	Kilogram	5
	74 08 19 00		Kilogram	5
	74 08 21 00		Kilogram	5
	74 08 22 00		Kilogram	5
			Kilogram	5
	74 08 29 00		Kilogram	5
74.09				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
74.10	74 09 11 00	- Of refined copper: -- In coils	Kilogram	5
	74 09 19 00	-- Other	Kilogram	5
		- Of copper-zinc base alloys (brass): -- In coils		
	74 09 21 00	-- Other	Kilogram	5
	74 09 29 00	- Of copper-tin base alloys (bronze): -- In coils	Kilogram	5
		-- Other		
	74 09 31 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Kilogram	5
	74 09 39 00		Kilogram	5
	74 09 40 00	- Of other copper alloys	Kilogram	5
		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm:		
	74 09 90 00	- Not backed: -- Of refined copper -- Of copper alloys	Kilogram	5
		- Backed: -- Of refined copper -- Of copper alloys		
		Copper tubes and pipes:	Kilogram	10
		- Of refined copper	Kilogram	10
		- Of copper alloys:		
	74 10 11 00		Kilogram	10
	74 10 12 00		Kilogram	10
	74 10 21 00			
	74 10 22 00		Kilogram	5
	74 11 10 00			
74.11				



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
74.12	74 11 21 00	-- Of copper-zinc base alloys (brass)	Kilogram	15
	74 11 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Kilogram	15
		-- Other		
	74 11 29 00	Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	Kilogram	15
		- Of refined copper		
		- Of copper alloys		
	74 12 10 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	Kilogram	15
		Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:		
		7412 20 00		
		74 13 00 00		
74.13		- Cloth	Kilogram	10
		- Other		
74.14		Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:	Kilogram	10
		74 14 20 00		
74.15		- Nails and tacks, drawing pins, staples and similar articles	Kilogram	10
		- Other articles, not threaded:		
		-- Washers (including spring washers)		
	74 15 10 00		Kilogram	10
			Kilogram	10
	74 15 21 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
74.16 74.17	74 15 29 00	-- Other	Kilogram	10
		- Other threaded articles:		
	74 15 33 00	-- Screws; bolts and nuts	Kilogram	10
	74 15 39 00	-- Other	Kilogram	10
	74 16 00 00	Copper springs	Kilogram	10
		Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper:		
		--- Cookers (ranges)		
		--- Heaters		
	74 17 00 10	--- Other	Number	20
	74 17 00 20		Number	20
74.18	74 17 00 90	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper:	Number	20
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
		-- Pot scourers and scouring or polishing pads, gloves and the like		
		-- Other		
		- Sanitary ware and parts thereof		
		Other articles of copper:		
		- Chain and parts thereof	Number	20
		- Other:		
	74 18 11 00		Number	20
			Number	20
74.19	74 18 19 00		Kilogram	20
	74 18 20 00			
	74 19 10 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		-- Cast, molded, stamped or forged, but not further worked:		
	74 19 91 10	--- Sheets for the manufacture of radiators for motor vehicles	Kilogram	20
	74 19 91 20	--- Reservoirs, tanks, vats and similar containers for any material, other than compressed or liquefied gas, of a capacity exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Kilogram	20
		--- Other		
		-- Other:		
	74 19 91 90	--- Sheets for the manufacture of radiators for motor vehicles	Ton	20
	74 19 99 10	--- Reservoirs, tanks, vats and similar containers for any material, other than compressed or liquefied gas, of a capacity exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Kilogram	20
	74 19 99 20	--- Containers for compressed or liquefied gas	Ton	20
		--- Electroplating anodes of copper or of copper alloys		
		--- Articles of copper wire (traps, waste paper baskets, etc.)		
		--- Non-mechanical ventilators	Kilogram	20
		--- Venetian blinds		
		--- Hose clips	Kilogram	20
	74 19 99 30	--- Other	Kilogram	20
	74 19 99 40		Kilogram	20
	74 19 99 50		Kilogram	20
	74 19 99 60		Kilogram	20
	74 19 99 70		Kilogram	20
	74 19 99 80		Kilogram	20
	74 19 99 90		Kilogram	20

**Chapter 75**  
**Nickel and Articles Thereof**

**Notes:**

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

**a) Bars and rods:**

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

**b) Profiles:**

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

**c) Wire:**

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

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

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

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

Heading 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such

products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**e) Tubes and pipes:**

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

**Subheading Notes:**

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

**a) Nickel, not alloyed:**

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

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

**TABLE - Other elements**

Element		Limiting content % by weight
Iron	Fe	0.5
Oxygen	O	0.4
Other elements, each		0.3

**b) Nickel alloys:**

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

- i) The content by weight of cobalt exceeds 1.5%,
- ii) The content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- iii) The total content by weight of elements other than nickel plus cobalt exceeds 1%.

- 2. Notwithstanding the provisions of chapter note 1 c), for the purposes of subheading 75 08 10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:		

	75 01 10 00	- Nickel mattes	Ton	Free
	75 01 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	Ton	Free
75.02		Unwrought nickel:		
		- Nickel, not alloyed		
	75 02 10 00	- Nickel alloys	Ton	Free
	75 02 20 00	Nickel waste and scrap	Ton	Free
	75 03 00 00	Nickel powders and flakes	Ton	Free
75.03	75 04 00 00	Nickel bars, rods, profiles and wire:	Kilogram	Free
		- Bars, rods and profiles:		
75.04		-- Of nickel, not alloyed		
75.05		-- Of nickel alloys		
	75 05 11 00	- Wire:	Kilogram	5
	75 05 12 00	-- Of nickel, not alloyed	Kilogram	5
		-- Of nickel alloys		
	75 05 21 00	Nickel plates, sheets, strip and foil:	Kilogram	5
	75 05 22 00	- Of nickel, not alloyed	Kilogram	5
		- Of nickel alloys		
		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):		
75.06	75 06 10 00	- Tubes and pipes:	Kilogram	5
	75 06 20 00	-- Of nickel, not alloyed	Kilogram	5
		-- Of nickel alloys		
		- Tube or pipe fittings		
75.07		Other articles of nickel:		
			Kilogram	5
	75 07 11 00		Kilogram	5
	75 07 12 00		Kilogram	5
	75 07 20 00			
75.08				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	75 08 10 00	- Cloth, grill and netting, of nickel wire	Kilogram	20
		- Other:		
	75 08 90 10	--- Structures such as window frames, and fabricated parts of structures	Kilogram	20
		--- Reservoirs, vats and similar containers of any capacity, not fitted with mechanical or thermal equipment		
	75 08 90 20	--- Nails, tacks, nuts, bolts and screws	Ton	20
		--- Springs		
		--- Household articles and parts thereof		
		--- Sanitary ware and parts thereof	Kilogram	5
	75 08 90 30	--- Other		
			Kilogram	5
	75 08 90 40		Kilogram	20
	75 08 90 50			
			Kilogram	20
	75 08 90 60			
			Kilogram	20
	75 08 90 90			



**CHAPTER 76**  
**ALUMINUM AND ARTICLES THEREOF**

**NOTE:**

1. In this chapter the following expressions shall 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 descaling), provided that they have not thereby assumed the character of articles or products of other headings.

**b) Profiles:**

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

**c) Wire:**

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

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

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

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

Headings 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated,

provided that they do not thereby assume the character of articles or products of other headings.

**e) Tubes and pipes:**

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

**Subheading Notes:**

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

**a) Aluminum, not alloyed:**

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

**TABLE - Other elements**

Element		Limiting content % by weight
(Iron plus silicon)	Fe + Si	1
Other elements <sup>(1)</sup> , each		0.1 <sup>(2)</sup>

<sup>(1)</sup> Other elements are, for example, Chromium (Cr), Copper (Cu), Magnesium (Mg), Manganese (Mn), Nickel (Ni), and Zinc (Zn).

<sup>(2)</sup> Copper is permitted in a proportion greater than 0.1% but not more than 0.2% provided that neither the chromium nor manganese content exceeds 0.05%.

**b) Aluminum alloys:**

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

- i) The content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table;  
or
- ii) The total content by weight of such other elements exceeds 1%.

**2. Notwithstanding the provisions of chapter note 1 c), for the purposes of subheading 7616 91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
76.01		Unwrought aluminum:		
	76 01 10 00	- Aluminum, not alloyed	Ton	Free
	76 01 20 00	- Aluminum alloys	Ton	Free
76.02	76 02 00 00	Aluminum waste and scrap	Ton	Free
76.03		Aluminum powders and flakes:		
	76 03 10 00	- Powders of non-lamellar structure - Powders of lamellar structure; flakes	Ton	5
	76 03 20 00	Aluminum bars, rods and profiles: - Of aluminum, not alloyed - Of aluminum alloys:	Ton	5
76.04	76 04 10 00	-- Hollow profiles -- Other	Ton	5
	76 04 21 00	Aluminum wire:	Ton	5
	76 04 29 00	- Of aluminum, not alloyed: -- Of which the maximum cross-sectional dimension exceeds 7 mm -- Other	Ton	5
76.05		- Of aluminum alloys:		
	76 05 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm -- Other	Ton	5
	76 05 19 00	Aluminum plates, sheets and strip, of a thickness exceeding 0.2 mm:	Ton	5
	76 05 21 00	- Rectangular (including square): -- Of aluminum, not alloyed	Ton	5
	76 05 29 00			
76.06			Kilogram	5
	76 06 11 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
76.07	76 06 12 00	-- Of aluminum alloys	Kilogram	5
		- Other:		
	76 06 91 00	-- Of aluminum, not alloyed	Kilogram	5
	76 06 92 00	-- Of aluminum alloys	Kilogram	5
		Aluminum foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm:		
		- Not backed:		
		-- Rolled but not further worked:		
		--- Put up for retail sale		
		--- Other		
		-- Other:	Kilogram	10
		--- Rolled, put up for retail sale	Kilogram	10
	76 07 11 10	--- Other		
	76 07 11 90	- Backed:	Kilogram	10
		--- Rolled, put up for retail sale	Kilogram	10
	76 07 19 10	--- Other		
76.08	76 07 19 90	Aluminum tubes and pipes:	Kilogram	10
		- Of aluminum, not alloyed	Kilogram	10
	76 07 20 10	- Of aluminum alloys		
	76 07 20 90	Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves)	Kilogram	15
			Kilogram	15
76.09	76 08 10 00		Kilogram	15
	76 08 20 00			
	76 09 00 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
76.10		Aluminum structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures:		
		- Doors, windows and their frames and thresholds for doors:		
		--- Garage doors, electrically operated		
		--- Other		
		- Other:		
		--- Bridges and bridge sections	Number	20
		--- Towers and lattice masts		
		--- Sunshades and domes	Number	15
	76 10 10 10	--- Staircases		
		--- Wall partitions for hospital wards, restaurants, offices, water closets and the like	Ton	15
	76 10 10 90	--- Decorative ceiling tiles	Ton	15
		--- Angles and clasps for fixing decorative ceiling tiles	Number	15
	76 10 90 10		Kilogram	15
	76 10 90 20	--- Other	Kilogram	15
	76 10 90 30			
	76 10 90 40			
	76 10 90 50		Kilogram	15
			Kilogram	15
	76 10 90 60			
	76 10 90 70			
	76 10 90 90		Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
76.11	76 11 00 00	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
76.12		Aluminum casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment: - Collapsible tubular containers - Other: --- Cans for aerated beverages and for fruit juices --- Cans for preserves --- Cans for chemicals and lubricating oils --- Other	Ton	5
	76 12 10 00	Aluminum containers for compressed or liquefied gas: --- Of a capacity not exceeding 100 liters --- Other	Ton	5
	76 12 90 10		Kilogram	20
	76 12 90 20		Kilogram	20
	76 12 90 30		Kilogram	20
	76 12 90 90		Kilogram	20
76.13		Stranded wire, cables, plaited bands and the like, of aluminum, not electrically insulated:	Kilogram	20
	76 13 00 10			
	76 13 00 90			
76.14				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
76.15	76 14 10 10	- With steel core: --- Electric wires and cables, not electrically insulated	Ton	15
	76 14 10 90	--- Other	Ton	15
	76 14 90 00	- Other		
		Table, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum; sanitary ware and parts thereof, of aluminum:		
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
		-- Pot scourers and scouring or polishing pads, gloves and the like		
		-- Other:		
		--- Plates and trays of aluminum sheet	Kilogram	10
		--- Other		
		- Sanitary ware and parts thereof		
76.16	76 15 11 00	Other articles of aluminum: - Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	Kilogram	10
		- Other:	Kilogram	10
	76 15 19 10		Kilogram	10
	76 15 19 90		Ton	10
	76 15 20 00			
	76 16 10 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	76 16 91 00	-- Cloth, grill, netting and fencing, of aluminum wire	Ton	10
		-- Other:		
	76 16 99 10	--- Chains and parts thereof	Ton	10
		--- Articles of aluminum wire:		
	76 16 99 21	---- Expanded metal	Ton	10
	76 16 99 22	---- Waste paper baskets	Kilogram	10
	76 16 99 29	---- Other	Kilogram	20
	76 16 99 30	--- Non-mechanical ventilators	Kilogram	20
	76 16 99 40	--- Venetian blinds	Kilogram	20
	76 16 99 50	--- Fittings for electric wiring (e.g., stays, clips, brackets); suspension or connecting devices for insulator chains	Kilogram	15
		--- Fencing posts		
		--- Ladders and steps		15
	76 16 99 60	--- Other	Kilogram	15
	76 16 99 70		Kilogram	15
	76 16 99 90		Kilogram	



**Chapter 77**  
***Specified for Future Potential Utilizations***  
***At the Harmonized System***

**Chapter 78**  
**Lead and Articles Thereof**

**NOTE:**

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

**a) Bars and rods:**

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

**b) Profiles:**

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

**c) Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

**e) Tubes and pipes:**

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

**SUBHEADING NOTE**

1. In this Chapter the expression “refined lead” means: metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE - Other elements**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
78.01	78 01 10 00	Unwrought lead: - Refined lead	Ton	Free
	78 01 91 00	- Other: -- Containing by weight antimony as the principal other element	Ton	Free
	78 01 99 00	-- Other	Ton	Free
	78 02 00 00	Lead waste and scrap	Ton	Free
78.02	78 03 00 00	Lead bars, rods, profiles and wire	Ton	5
78.03		Lead plates, sheets, strip and foil; lead powders and flakes:		
78.04		- Plates, sheets, strip and foil: -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	Ton	5
		-- Other		
	78 04 19 00	- Powders and flakes	Ton	5
	78 04 20 00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Ton	5
	78 05 00 00	Other articles of lead	Ton	15
78.05	78 06 00 00		Ton	15
78.06				

**CHAPTER 79**  
**ZINC AND ARTICLES THEREOF**

**NOTE:**

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

**a) Bars and rods:**

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

**b) Profiles:**

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

**c) Wire:**

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

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

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

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

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

**e) Tubes and pipes:**

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

**SUBHEADING NOTE:**

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

**a) Zinc, not alloyed:**

**Metal containing by weight at least 97.5% of zinc.**

**b) Zinc alloys:**

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

**c) Zinc dust:**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
79.01		Unwrought zinc:		
		- Zinc, not alloyed:		
	79 01 11 00	-- Containing by weight 99.99% or more of zinc	Ton	Free
	79 01 12 00	-- Containing by weight less than 99.99% of zinc	Ton	Free
		- Zinc alloys		
	79 01 20 00	Zinc waste and scrap	Ton	Free
	79 02 00 00	Zinc dust, powders and flakes:	Ton	Free
79.02		- Zinc dust		
79.03	79 03 10 00	- Other	Ton	10
	79 03 90 00	Zinc bars, rods, profiles and wire:	Ton	10
		--- Wire		
	79 04 00 10	--- Bars and rods	Ton	5
79.04	79 04 00 20	--- Profiles	Ton	5
	79 04 00 90	Zinc plates, sheets, strip and foil:	Ton	5
		--- Plates for zincography (lithography)		
	79 05 00 10		Ton	10
79.05				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
79.06	79 05 00 90	--- Other Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):	Ton	10
	79 06 00 10	--- Tubes and pipes --- Tube or pipe fittings (for example, couplings, elbows, sleeves)	Ton	15
	79 06 00 90	Other articles of zinc: --- Cans and similar containers for the conveyance or packing of goods --- Reservoirs, drums and similar containers not fitted with mechanical or thermal equipment	Ton	15
79.07	79 07 00 10	--- Tubular containers for packing pharmaceutical products, etc.	Kilogram	20
	79 07 00 20	--- Cloth, grill and netting; expanded metal --- Nails, tacks, nuts, bolts and screws --- Household articles --- Sanitary articles	Kilogram	20
	79 07 00 30	--- Labels (for trees, plants, etc.) not bearing letters, numbers or designs	Kilogram	20
	79 07 00 40	--- Other: ---- Stencil plates	Kilogram	20
	79 07 00 50	---- Electroplating anodes ---- Cathode protection anodes for tubes and ship tanks (sacrificial anodes)	Kilogram	20
	79 07 00 60	---- Other	Kilogram	20
	79 07 00 70		Kilogram	20
	79 07 00 80		Kilogram	20
	79 07 00 91		Kilogram	20
	79 07 00 92		Kilogram	20
	79 07 00 93		Kilogram	20
	79 07 00 99		Kilogram	20



**CHAPTER 80**  
**TIN AND ARTICLES THEREOF**

**NOTE:**

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

**a) Bars and rods:**

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

**b) Profiles:**

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

**c) Wire:**

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

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

Flat-surfaced products (other than the unwrought products of heading 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- Of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.

- Of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

**e) Tubes and pipes:**

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

**SUBHEADING NOTE**

- 1) In this chapter the following expressions have the meanings hereby assigned to them:

**a) Tin, not alloyed:**

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

**TABLE - Other elements**

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

**b) Tin alloys:**

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

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
80.01		Unwrought tin:		
	80 01 10 00	- Tin, not alloyed	Ton	Free
	80 01 20 00	- Tin alloys	Ton	Free
	80 02 00 00	Tin waste and scrap	Ton	Free
80.02		Tin bars, rods, profiles and wire:		
80.03	80 03 00 10	--- Hollow bars	Ton	5
	80 03 00 90	--- Other	Ton	5
	80 04 00 00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm	Ton	10
80.04	80 05 00 00	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes	Kilogram	10
80.05		Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
		Other articles of tin:		
	80 06 00 00	--- Vats, reservoirs, drums and other containers, not fitted with mechanical or thermal equipment	Ton	15
		--- Collapsible tubes for packing dentifrices, colors or other products		
80.06	80 07 00 10	--- Household articles and tableware (jugs, trays, plates)	Ton	20
		--- Other		
80.07	80 07 00 20		Ton	20
	80 07 00 30		Ton	20
	80 07 00 90		Ton	20

## CHAPTER 81

### OTHER BASE METALS; CERMETS; ARTICLES THEREOF

#### SUBHEADING NOTE:

1. Note 1 to chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, mutatis mutandis, to this chapter.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap:		
		- Powders		
	81 01 10 00	- Other:	Kilogram	Free
		-- Unwrought tungsten, including bars and rods obtained simply by sintering		
	81 01 94 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Kilogram	Free
		-- Wire		
	81 01 95 00	-- Waste and scrap	Kilogram	5
		-- Other		
		Molybdenum and articles thereof, including waste and scrap:		
	81 01 96 00	- Powders	Kilogram	5
81.02	81 01 97 00	- Other:	Kilogram	10
	81 01 99 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering		
		-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Kilogram	Free
	81 02 10 00		Kilogram	5
	81 02 94 00			
	81 02 95 00		Kilogram	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
81.03	81 02 96 00	-- Wire	Kilogram	5
	81 02 97 00	-- Waste and scrap	Kilogram	5
	81 02 99 00	-- Other	Kilogram	5
		Tantalum and articles thereof, including waste and scrap:		
	81 03 20 00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Kilogram	Free
		- Waste and scrap		
		- Other		
	81 03 30 00	Magnesium and articles thereof, including waste and scrap:	Kilogram	Free
	81 03 90 00		Kilogram	10
		- Unwrought magnesium:		
81.04		-- Containing at least 99.8% by weight of magnesium		
		-- Other		
	81 04 11 00	- Waste and scrap	Kilogram	Free
		- Rasping, turnings and granules, graded according to size; powders	Kilogram	Free
	81 04 20 00	- Other:	Kilogram	Free
	81 04 30 00	--- Profiles, plates, sheets and strip, foil, hollow profiles, powders and flakes	Kilogram	5
		--- Bars, rods and wire		
		--- Tubes and pipes and fittings thereof; hollow bars		
	81 04 90 10	--- Other articles of magnesium	Kilogram	20
		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste & scrap:		
81.05	81 04 90 20		Kilogram	20
	81 04 90 30		Kilogram	20
	81 04 90 90		Kilogram	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
81.07	81 05 20 00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders - Waste and scrap - Other	Kilogram	Free
	81 05 30 00	Bismuth and articles thereof, including waste and scrap	Kilogram	5
	81 05 90 00	Cadmium and articles thereof, including waste and scrap:	Kilogram	10
	81.06 00 00	- Unwrought cadmium; powders - Waste and scrap - Other	Kilogram	Free
	81 07 20 00	Titanium and articles thereof, including waste and scrap:	Kilogram	5
	81 07 30 00	- Unwrought titanium; powders	Kilogram	10
	81 07 90 00	- Waste and scrap - Other	Kilogram	Free
	81 08 20 00	Zirconium and articles thereof, including waste and scrap:	Kilogram	5
	81 08 30 00	- Unwrought zirconium; powders	Kilogram	10
	81 08 90 00	- Waste and scrap - Other	Kilogram	Free
	81 09 20 00	Antimony and articles thereof, including waste and scrap	Kilogram	Free
	81 08 30 00	- Unwrought antimony; powders	Kilogram	10
81.09	81 09 90 00	- Waste and scrap - Other	Kilogram	Free
	81 10 10 00	Manganese and articles thereof, including waste and scrap	Kilogram	Free
	81 10 20 00		Kilogram	Free
	81 10 90 00		Kilogram	10
	81 11 00 00		Kilogram	Free
81.11				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:		
		- Beryllium:		
		-- Unwrought; powders		
		-- Waste and scrap		
		-- Other	Kilogram	5
	81 12 12 00	- Chromium:	Kilogram	10
	81 12 13 00	-- Unwrought; powders	Kilogram	10
	81 12 19 00	-- Waste and scrap		
		-- Other	Kilogram	10
	81 12 21 00	- Germanium	Kilogram	10
	81 12 22 00	- Vanadium	Kilogram	10
	81 12 29 00	- Thallium:	Kilogram	10
	81 12 30 00	-- Unwrought; powders	Kilogram	10
	81 12 40 00	-- Waste and scrap		
		-- Other	Kilogram	5
	81 12 51 00	- Other:	Kilogram	5
	81 12 52 00	-- Unwrought; waste and scrap; powders	Kilogram	10
	81 12 59 00	-- Other		
81.13	81 12 92 00	Cermets and articles thereof, including waste and scrap	Kilogram	10
			Kilogram	10
	81 12 99 00		Kilogram	15
	81 13 00 00			

## CHAPTER 82

### TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

#### NOTES:

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this chapter covers only articles with a blade, working edge, working surface or other working part of:
  - a) base metal;
  - b) Metal carbides or cermets;
  - c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermets; or
  - d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in note 2 to section XV are in all cases excluded from this chapter.

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

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks A rakes; axes, bill hooks & similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges & other tools of a kind used in agriculture, horticulture or forestry:		



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
82.02	82 01 10 00	- Spades and shovels	Number	10
	82 01 20 00	- Forks	Number	10
	82 01 30 00	- Mattocks, picks, hoes and rakes	Number	10
	82 01 40 00	- Axes, bill hooks and similar hewing tools	Number	10
	82 01 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	Number	10
		- Hedge shears, two-handed pruning shears and similar two-handed shears		
	82 01 60 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	Number	10
	82 01 90 00	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):	Number	10
		- Hand saws		
		- Band saw blades		
		- Circular saw blades (including slitting or slotting saw blades):		
		-- With working part of steel		
		-- Other, including parts	Number	10
	82 02 10 00	- Chain saw blades	Number	10
	82 02 20 00	- Other saw blades:	Number	10
		-- Straight saw blades, for working metal		
		-- Other		
	82 02 31 00	Files, rasps, pliers (including cutting pliers),	Number	10
	82 02 39 00	pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and	Number	10
	82 02 40 00	similar hand tools:	Number	10
	82 02 91 00			
	82 02 99 00		Number	10
82.03				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
82.04	82 03 10 00	- Files, rasps and similar tools	Number	10
	82 03 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	Number	10
		- Metal cutting shears and similar tools		
	82 03 30 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	Number	10
	82 03 40 00	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles:	Number	10
		- Hand-operated spanners and wrenches:		
		-- Non-adjustable		
		-- Adjustable		
		- Interchangeable spanner-sockets, with or without handles		
		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks:	Number	10
82.05	82 04 11 00		Number	10
	82 04 12 00	- Drilling, threading or tapping tools	Number	10
	82 04 20 00	- Hammers and sledge hammers		
		- Planes, chisels, gouges and similar cutting tools for working wood		
			Number	10
			Number	10
			Number	10
	82 05 10 00			
	82 05 20 00			
	82 05 30 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
82.06	82 05 40 00	- Screwdrivers	Number	10
		- Other hand tools (including glaziers' diamonds):		
	82 05 51 00	-- Household tools	Number	15
		-- Other:		
	82 05 59 10	--- Cartridge-operated riveting, wall-plugging, etc., tools	Number	10
		--- Grease guns		
	82 05 59 20	--- Other	Number	10
	82 05 59 90	- Blow lamps	Number	10
	82 05 60 00	- Vices, clamps and the like	Number	10
	82 05 70 00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	Number	10
	82 05 80 00	- Sets of articles of two or more of the foregoing subheadings:	Number	10
		--- Of hand tools (other than household tools)		
	82 05 90 10	--- Of household tools	Number	10
		Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale		
82.07	82 05 90 20	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:	Number	10
	82 06 00 00		Number	10

		- Rock drilling or earth boring tools: -- With working part of cermets		
	82 07 13 00	-- Other, including parts	Number	10
	82 07 19 00	- Dies for drawing or extruding metal	Number	10
	82 07 20 00	- Tools for pressing, stamping or punching	Number	10
		- Tools for tapping or threading		
	82 07 30 00	- Tools for drilling, other than for rock drilling	Number	10
		- Tools for boring or broaching		
	82 07 40 00	- Tools for milling	Number	10
	82 07 50 00	- Tools for turning	Number	10
		- Other interchangeable tools		
	82 07 60 00	Knives and cutting blades, for machines or for mechanical appliances:	Number	10
	82 07 70 00		Number	10
	82 07 80 00	- For metal working	Number	10
	82 07 90 00	- For wood working	Number	10
		- For kitchen appliances or for machines used by the food industry		
		- For agricultural, horticultural or forestry machines		
	82 08 10 00	- Other	Number	10
82.08	82 08 20 00	Plates, sticks, tips and the like for tools, unmounted, of cermets	Number	10
	82 08 30 00		Number	10
		Hand-operated mechanical appliances, weighing 10 kg or less, used in food or drink preparing, conditioning or serving		
	82 08 40 00		Number	10
	82 08 90 00		Number	10
	82 09 00 00		Number	5
	82 10 00 00		Number	15
82.09				
82.10				



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
82.13	82 12 20 00	- Safety razor blades, including razor blade blanks in strips	Number	15
	82 12 90 00	- Other parts	Number	15
	82 13 00 00	Scissors, tailors' shears and similar shears, & blades therefore	Number	10
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files):		
		- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore:		
		--- Pencil sharpeners and blades		
		--- Other		
		- Manicure or pedicure sets and instruments (including nail files)	Number	10
		- Other:	Number	30
	82 14 10 10	--- Butchers' or kitchen choppers, cleavers and mincing knives	Number	10
	82 14 10 90			
	82 14 20 00	--- Other		
		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:	Number	10
82.15	82 14 90 10	- Sets of assorted articles containing at least one article plated with precious metal	Number	10
	82 14 90 90	- Other sets of assorted articles		
		- Other:		
		-- Plated with precious metal		
		-- Other	Number	50
	82 15 10 00		Number	10
			Number	50
	82 15 20 00		Number	10
	82 15 91 00			
	82 15 99 00			

**CHAPTER 83**  
**MISCELLANEOUS ARTICLES OF BASE METAL**

**NOTES:**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal:		
		- Padlocks		
		- Locks of a kind used for motor vehicles	Number	15
		- Locks of a kind used for furniture		
		- Other locks:	Number	15
	83 01 10 00	--- Combination locks		
	83 01 20 00	--- Electrically operated	Number	15
		--- Locks for suitcases, handbags, dispatch cases, etc.		
	83 01 30 00	--- Locks for motor-cycles	Number	15
		--- Other	Number	15
	83 01 40 10		Number	15
	83 01 40 20	- Clasps and frames with clasps, incorporating locks		
	83 01 40 30		Number	15
			Number	15
	83 01 40 40		Number	15
	83 01 40 90		Number	15
	83 01 50 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
83.02	83 01 60 00	- Parts	Number	15
	83 01 70 00	- Keys presented separately	Number	15
		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal:		
		- Hinges		
		- Castors		
		- Other mountings, fittings and similar articles suitable for motor vehicles	Number	10
	83 02 10 00	- Other mountings, fittings and similar articles:	Number	10
	83 02 20 00	-- Suitable for buildings	Number	10
	83 02 30 00	-- Other, suitable for furniture		
		-- Other:		
		--- Door handles		
		--- Other		
		- Hat-racks, hat-pegs, brackets and similar fixtures	Number	10
	83 02 41 00	- Automatic door closers	Number	10
	83 02 42 00	Armored or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	Number	10
	83 02 49 10		Number	10
	83 02 49 90		Number	10
	83 02 50 00			
83.03	83 02 60 00		Number	10
	83 03 00 00		Number	20



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
83.04	83 04 00 10	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03:	Number	25
		--- Filing cabinets, card-index cabinets, paper trays and the like		
		--- Desk equipment (book-ends, paper weights, ink-stands, etc.):		
		---- Of iron		
		---- Of other base metals		
		--- Paper rests for typists		
		--- Desk racks and shelving	Number	15
		--- Other	Number	15
		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal:	Number	15
		- Fittings for loose-leaf binders or files	Number	15
83.05	83 05 10 00	- Staples in strips	Number	15
		- Other, including parts		
		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:		
		- Bells, gongs and the like		
83.06	83 06 10 00		Number	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
83.07	83 06 21 00	- Statuettes and other ornaments: -- Plated with precious metal	Number	50
	83 06 29 00	-- Other	Number	20
	83 06 30 00	- Photograph, picture or similar frames; mirrors	Number	30
		Flexible tubing of base metal, with or without fittings: - Of iron or steel		
	83 07 10 00	- Of other base metal	Number	10
	83 07 90 00	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:	Number	10
		- Hooks, eyes and eyelets		
		- Tubular or bifurcated rivets		
		- Other, including parts: --- Clasps, frames with clasps, buckles, buckle-clasps and the like of base metal, for clothing, footwear, awnings, handbags, travel goods and other articles of leather and textiles		
	83 08 10 00		Kilogram	15
	83 08 20 00	--- Beads and spangles	Kilogram	15
		--- Other		
	83 08 90 10		Kilogram	10
83.08	83 08 90 20		Kilogram	10
	83 08 90 90		Kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal:		
		- Crown corks		
		- Other:		
	83 09 10 00	--- Metal stoppers, caps and lids lined with cork	Kilogram	10
		--- Stoppers, caps and covers of the screw, clip, lever, spring, etc., types for bottles	Kilogram	10
	83 09 90 10	--- Bungs for metal drums		
		--- Pouring, dropping and anti-drip stoppers for bottles for beverages, oils, medicaments, etc.	Kilogram	10
	83 09 90 20	--- Seals of all kinds		
		--- Fastenings for sealing bags, sachets or similar containers consisting of one or two steel wires sandwiched between two strips of plastics or two strips of paper	Kilogram	10
	83 09 90 30		Kilogram	10
	83 09 90 40	--- Caps, lids and bases for boxes		
		--- Other		
	83 09 90 50	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05:	Kilogram	10
	83 09 90 60		Kilogram	10
		--- Name-plates for districts, streets, etc.; number or name-plates for buildings, etc.		
			Kilogram	10
			Kilogram	10
	83 09 90 70			
	83 09 90 90			
	83 10 00 10		Kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
83.11	83 10 00 20	--- Sign-plates for public services (police, fire-brigade, etc.), prohibitions ("No smoking", "Game preserve", etc.) sign-post or traffic sign-plates, etc. --- Symbols for inns, shops, factories, etc. --- Advertising sign-plates	Kilogram	10
	83 10 00 30	--- Address-plates for houses, doors, letter-boxes, vehicles, etc.; horticultural labels, tags for latch keys, tags and tokens for cloakrooms	Kilogram	10
	83 10 00 40	--- Similar plates and symbols for machines, meters, cars (e.g., number plates, etc.)	Kilogram	10
	83 10 00 50	--- Separate letters, numbers or designs (or sets thereof) employed to make up the sign-plates of this heading --- Other	Kilogram	10
	83 10 00 60	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:	Kilogram	10
	83 10 00 70	- Coated electrodes of base metal, for electric arc-welding - Cored wire of base metal, for electric arc-welding	Kilogram	10
	83 10 00 90		Kilogram	10
			Kilogram	5
	83 11 10 00		Kilogram	5
	83 11 20 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	83 11 30 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	Kilogram	5
	83 11 90 00	- Other, including parts	Kilogram	5

## **SECTION XVI**

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

#### **NOTES:**

##### **1. This section does not cover:**

- a) Transmission or conveyor belts or belting, of plastics of chapter 39, or of vulcanized rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 40.16);
- b) Articles of leather or of composition leather (heading 42.04) or of fur-skin (heading 43.03), of kind used in machinery or mechanical appliances or for other technical uses;
- c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, chapter 39, 40, 44 or 48 or section XV);
- d) Perforated cards for Jacquard or similar machines (for example, chapter 39 or 48 or section XV);
- e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except un-mounted worked sapphires and diamonds for styli (heading 85.22);
- g) Parts of general use, as defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (chapter 39);
- h) Drill pipe (heading 73.04);
- i) Endless belts of metal wire or strip (section XV);
- j) Articles of chapter 82 or 83;
- k) Articles of section XVII;
- l) Articles of chapter 90;
- m) Clocks, watches or other articles of chapter 91;
- n) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- o) Articles of chapter 95; or
- p) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions.

##### **2. Subject to note 1 to this section, note 1 to chapter 84 and to note 1 to chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:**

- a) Parts which are goods included in any of the headings of chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use

principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

- c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.85 or 85.48.
- 3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in chapter 84 or chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5. For the purposes of these notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of chapter 84 or 85.

## **CHAPTER 84**

### **NUCLEAR REACTORS, BOILERS, MACHINERY & MECHANICAL APPLIANCES; PARTS THEREOF**

#### **NOTES:**

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

- a) Millstones, grindstones or other articles of chapter 68;
- b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (chapter 69);
- c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (chapters 74 to 76 or 78 to 81);
- e) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- f) Hand-operated mechanical floor sweepers, not motorized (heading 96.03).

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

**Heading 84.19 does not, however, cover:**

- a) Germination plant, incubators or brooders (heading 84.36);
- b) Grain dampening machines (heading 84.37);
- c) Diffusing apparatus for sugar juice extraction (heading 84.38);

- d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 8422 does not cover:

- a) Sewing machines for closing bags or similar containers (heading 84.52); or
- b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

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

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centers), which can carry out different types of machining operations either:
  - a) By automatic tool change from a magazine or the like in conformity with a machining program (machining centers),
  - b) By automatic use, simultaneously or sequentially, of different unit heads working on a fixed position work-piece (unit construction machines, single station), or
  - c) By the automatic transfer of the work-piece to different unit heads (multi-station transfer machines).
5. A) For the purposes of heading 84.71, the expression “automatic data processing machines” means:
  - 1) Digital machines, capable of:
    - (a) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
    - (b) Being freely programmed in accordance with the requirements of the user;
    - (c) Performing arithmetical computations specified by the user; and
    - (d) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
  - 2) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - 3) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph E below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions:
  - 1) It is of a kind solely or principally used in an automatic data processing system;
  - 2) It is connectable to the central processing unit either directly or through one or more other units; and
  - 3) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.



- C) Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
  - D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs B 2) and B 3) above, are in all cases to be classified as units of heading 84.71.
  - E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
- 6. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.
  - 7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to note 2 to this chapter and note 3 to section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

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

#### **SUBHEADING NOTES:**

- 1. For the purposes of subheading 84 71 49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in note 5 B to chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2. Subheading 84 82 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:		
		- Nuclear reactors	Number	Free
	84 01 10 00	- Machinery and apparatus for isotopic separation, and parts thereof	Number	Free
	84 01 20 00	- Fuel elements (cartridges), non-irradiated		
		- Parts of nuclear reactors		
	84 01 30 00		Number	Free
	84 01 40 00		Number	Free

84.02		Steam or other vapor generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:		
		- Steam or other vapor generating boilers:		
		-- Water-tube boilers with a steam production exceeding 45 t per hour		
		-- Water-tube boilers with a steam production not exceeding 45 tons per hour	Number	Free
	84 02 11 00	-- Other vapor generating boilers, including hybrid boilers		
		- Super-heated water boilers	Number	Free
	84 02 12 00	- Parts		
		Central heating boilers other than those of heading 8402:	Number	Free
		- Boilers		
	84 02 19 00	- Parts	Number	Free
	84 02 20 00	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economizers, super-heaters, soot removers, gas re-coverers);	Number	Free
	84 02 90 00	condensers for steam or other vapor power units:		
84.03		- Auxiliary plant for use with boilers of heading 84.02 or 84.03	Number	Free
	84 03 10 00		Number	Free
	84 03 90 00	- Condensers for steam or other vapor power units		
84.04		- Parts		
			Number	1
	84 04 10 00		Number	1
	84 04 20 00		Number	1
	84 04 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.05	84 05 10 00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers:	Number	5
		- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		
		- Parts		
		Steam turbines and other vapor turbines:		
84.06	84 05 90 00	- Turbines for marine propulsion	Number	5
		- Other turbines:		
		-- Of an output exceeding 40 MW		
		-- Of an output not exceeding 40 MW		
84.06	84 06 10 00	- Parts	Number	Free
		Spark-ignition reciprocating or rotary internal combustion piston engines:		
		- Aircraft engines		
		- Marine propulsion engines:		
84.07	84 06 81 00	-- Outboard motors	Number	Free
		-- Other		
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
		-- Of a cylinder capacity not exceeding 50 cubic centimeter		
84.07	84 06 90 00		Number	Free
84.07	84 07 10 00		Number	5
84.07	84 07 21 00		Number	10
84.07	84 07 29 00		Number	10
84.07	84 07 31 00		Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.08	84 07 32 00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Number	10
	84 07 33 00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc -- Of a cylinder capacity exceeding 1 000 cc: --- Of a cylinder capacity exceeding 1 001 cc but not exceeding 1 500 cc --- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc --- Of a cylinder capacity exceeding 3 000 cc	Number	10
	84 07 34 10	- Other engines	Number	10
	84 07 34 20	Compression-ignition internal combustion piston engines (diesel or semi diesel engines): - Marine propulsion engines	Number	10
	84 07 34 30	- Engines of a kind used for the propulsion of chapter 87 vehicles - Other engines	Number	10
	84 07 90 00	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08: - For aircraft engines - Other:	Number	10
	84 08 10 00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:	Number	10
	84 08 20 00		Number	10
	84 08 90 00		Number	10
	84 09 10 00		Number	10
84.09	84 09 10 00		Number	10

	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	84 09 91 10	--- Pistons and piston rings	Number	10
	84 09 91 20	--- Cylinders, cylinder blocks, cylinder heads and cylinder liners	Number	10
	84 09 91 30	--- Inlet valves	Number	10
	84 09 91 40	--- Exhaust valves	Number	10
	84 09 91 50	--- Carburetors and fuel nozzles	Number	10
	84 09 91 90	--- Other	Number	10
	84 09 99 00	-- Other	Number	10
		Hydraulic turbines, water wheels, and regulators therefore:		
		- Hydraulic turbines and water wheels:		
		-- Of a power not exceeding 1 000 kW		
	84 10 11 00	-- Of a power exceeding 1 000 kW but not exceeding 10 000 kW	Number	Free
		-- Of a power exceeding 10 000 kW		
	84 10 12 00	- Parts, including regulators	Number	Free
		Turbo-jets, turbo-propellers and other gas turbines:		
	84 10 13 00	- Turbo-jets:	Number	Free
		-- Of a thrust not exceeding 25 kN		
	84 10 90 00	-- Of a thrust exceeding 25 kN	Number	Free
		- Turbo-propellers:		
		-- Of a power not exceeding 1 100 kW		
		-- Of a power exceeding 1 100 kW	Number	Free
	84 11 11 00	- Other gas turbines:	Number	Free
	84 11 12 00	-- Of a power not exceeding 5 000 kW		
			Number	Free
	84 11 21 00			
			Number	Free
	84 11 22 00			
			Number	Free
	84 11 81 00			

Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84 11 82 00	-- Of a power exceeding 5 000 kW	Number	Free
	- Parts:		
84 11 91 00	-- Of turbo-jets or turbo-propellers	Number	Free
84 11 99 00	-- Other	Number	Free
	Other engines and motors:		
84 12 10 00	- Reaction engines other than turbo-jets	Number	10
	- Hydraulic power engines and motors:		
	-- Linear acting (cylinders)		
	-- Other		
84 12 21 00	- Pneumatic power engines and motors:	Number	10
84 12 29 00	-- Linear acting (cylinders)	Number	10
	-- Other		
	- Other		
84 12 31 00	- Parts	Number	10
84 12 39 00	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators:	Number	10
84 12 80 00	- Pumps fitted or designed to be fitted with a measuring device:	Number	10
84 12 90 00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	Number	10
	-- Other:		
	--- Fire extinguishing pumps		
	--- Other		
	- Hand pumps, other than those of subheading 84 13 11 or 84 13 19		
84 13 11 00		Number	10
84 13 19 10		Number	10
84 13 19 90		Number	10
84 13 20 00		Number	10

Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84 13 30 00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines - Concrete pumps	Number	10
84 13 40 00	- Other reciprocating positive displacement pumps	Number	10
84 13 50 00	- Other rotary positive displacement pumps - Other centrifugal pumps	Number	10
84 13 60 00	- Other pumps; liquid elevators:	Number	10
84 13 70 00	-- Pumps: --- For agricultural use --- For household use --- Other	Number	10
84 13 81 10	-- Liquid elevators	Number	10
84 13 81 20	- Parts:	Number	10
84 13 81 90	-- Of pumps	Number	10
84 13 82 00	-- Of liquid elevators	Number	10
84 13 91 00	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters:	Number	10
84 13 92 00	- Vacuum pumps - Hand- or foot-operated air pumps - Compressors of a kind used in refrigerating equipment - Air compressors mounted on a wheeled chassis for towing	Number	15
84 14 10 00	- Fans:	Number	15
84 14 20 00		Number	15
84 14 30 00		Number	15
84 14 40 00		Number	15



Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84 14 51 00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	Number	15
	-- Other		15
84 14 59 00	- Hoods having a maximum horizontal side not exceeding 120 centimeters	Number	15
84 14 60 00	- Other	Number	
	- Parts		15
84 14 80 00	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:	Number	10
84 14 90 00	- Window or wall types, self-contained or "split-system":	Number	
	--- Air conditioning machines (Freon)		
	--- Other		
	- Of a kind used for persons, in motor vehicles		50
	- Other:		
	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):		50
84 15 10 20	--- Air conditioning machines (Freon):	Number	50
84 15 10 90	---- Central air conditioning machines	Number	
84 15 20 00	---- Other	Number	
			25
			25
		Number	
84 15 81 21		Number	
84 15 81 29			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.16	84 15 81 90	--- Other -- Other, incorporating a refrigerating unit: --- Air conditioning machines (Freon): ---- Central air conditioning machines ---- Other	Number	25
	84 15 82 21	--- Other -- Not incorporating a refrigerating unit:	Number	25
	84 15 82 29	--- Air conditioning machines (Freon):	Number	25
	84 15 82 90	---- Central air conditioning machines ---- Other --- Other	Number	25
		- Parts		
	84 15 83 21	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:	Number	25
	84 15 83 29	- Furnace burners for liquid fuel	Number	25
	84 15 83 90	- Other furnace burners, including combination burners	Number	25
	84 15 90 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances - Parts	Number	10
			Number	5
	84 16 10 00		Number	5
	84 16 20 00			
			Number	5
	84 16 30 00			
			Number	10
	84 16 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric:		
		--- Rotary cement ovens and kilns and rotary plaster ovens		
	84 17 80 20	--- Furnaces and ovens used in the ceramics industry; enamel baking ovens	Number	5
	84 17 80 30	--- Ovens and furnaces used in the glass industry	Number	5
		--- Other		
	84 17 80 40	- Parts	Number	5
84.18	84 17 80 90	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15:	Number	5
	84 17 90 00	- Combined refrigerator-freezers, fitted with separate external doors	Number	10
		- Refrigerators, household type:		
		-- Compression-type		
		-- Absorption-type, electrical		
		-- Other		
	84 18 10 00	- Freezers of the chest type, not exceeding 800 liters capacity	Number	20
		- Freezers of the upright type, not exceeding 900 liters capacity		
	84 18 21 00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	Number	20
	84 18 22 00		Number	20
	84 18 29 00		Number	20
	84 18 30 00	- Other refrigerating or freezing equipment; heat pumps:	Number	20
			Number	20
	84 18 40 00		Number	20
	84 18 50 00		Number	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.19	84 18 61 00	-- Compression type units whose condensers are heat exchangers -- Other:	Number	10
	84 18 69 10	--- Refrigerated water fountains	Number	10
	84 18 69 20	--- Ice-cream makers	Number	10
	84 18 69 30	--- Refrigerated beverage fountains	Number	10
		--- Refrigerating or freezing units with a capacity exceeding 900 L		
	84 18 69 40	--- Ice cube machines --- Other	Number	10
	84 18 69 50	- Other:	Number	10
	84 18 69 90	-- Furniture designed to receive refrigerating / freezing equipment	Number	10
	84 18 91 00	-- Other: --- Compression-type refrigerating units --- Other	Number	10
	84 18 99 10	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for treatment of materials by a process involving a temperature change such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:	Number	10
	84 18 99 90		Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.20	84 19 11 00	- Instantaneous or storage water heaters, non-electric: -- Instantaneous gas water heaters -- Other: --- Solar-powered water heaters	Number	15
	84 19 19 10	--- Other	Number	15
	84 19 19 90	- Medical, surgical or laboratory sterilizers	Number	15
	84 19 20 00	- Driers: -- For agricultural products -- For wood, paper pulp, paper or paperboard -- Other	Number	5
	84 19 31 00	- Distilling or rectifying plant	Number	Free
	84 19 32 00	- Heat exchange units	Number	5
	84 19 39 00	- Machinery for liquefying air or other gases	Number	5
	84 19 40 00	- Other machinery, plant and equipment: -- For making hot drinks or for cooking or heating food	Number	Free
	84 19 50 00	-- Other	Number	5
	84 19 60 00	- Parts Calendaring or other rolling machines, other than for metals or glass, and cylinders therefore: - Calendaring or other rolling machines - Parts: -- Cylinders	Number	5
	84 19 81 00		Number	5
	84 19 89 00		Number	10
	84 19 90 00			
	84 20 10 00		Number	5
	84 20 91 00		Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.21	84 20 99 00	-- Other Centrifuges, including centrifugal driers; filtering or purifying machinery and apparatus, for liquids or gases: - Centrifuges, including centrifugal driers: -- Cream separators -- Clothes-driers -- Other	Number	10
	84 21 11 00	- Filtering or purifying machinery and apparatus for liquids:	Number	25
	84 21 12 00	-- For filtering or purifying water:	Number	25
	84 21 19 00	--- For household use --- Other -- For filtering or purifying beverages other than water	Number	15
	84 21 21 10	-- Oil- or petrol-filters for internal combustion engines	Number	15
	84 21 21 90	-- Other:	Number	15
	84 21 22 00	--- Blood filtering machines	Number	15
	84 21 23 00	--- Other - Filtering or purifying machinery and apparatus for gases:	Number	15
	84 21 29 10	-- Intake air filters for internal combustion engines	Number	15
	84 21 29 90	-- Other - Parts:	Number	15
	84 21 31 00	-- Of centrifuges, including centrifugal driers -- Other	Number	15
	84 21 39 00		Number	15
	84 21 91 00		Number	15
	84 21 99 00		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsule bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat shrink wrapping machinery); machinery for aerating beverages:		
		- Dish washing machines:		
		-- Of the household type		
		-- Other		
		- Machinery for cleaning or drying bottles or other containers	Number	5
		- Machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsule bottles, jars, tubes and similar containers; machinery for aerating beverages:	Number	5
	84 22 11 00		Number	15
	84 22 19 00	--- Machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsule bottles, jars, tubes and similar containers		
	84 22 20 00	--- Machinery for aerating beverages		
		- Other packing or wrapping machinery (including heat-shrink wrapping machinery)		
		- Parts	Number	5
	84 22 30 10		Number	5
			Number	5
	84 22 30 20			
	84 22 40 00		Number	10
	84 22 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds:		
		- Personal weighing machines, including baby scales; household scales		
	84 23 10 00	- Scales for continuous weighing of goods on conveyors	Number	10
		- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		
	84 23 20 00	- Other weighing machinery:	Number	10
		-- Having a maximum weighing capacity not exceeding 30 kg		
	84 23 30 00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg	Number	10
		-- Other		
		- Weighing machine weights of all kinds; parts of weighing machinery	Number	10
	84 23 81 00	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:	Number	10
84.24	84 23 82 00		Number	10
			Number	10
	84 23 89 00			
	84 23 90 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.25	84 24 10 00	- Fire extinguishers, whether or not charged	Number	5
	84 24 20 10	- Spray guns and similar appliances: --- Spray guns for building materials, whether or not with self-contained electric motor	Number	5
		--- Other		
	84 24 20 90	- Steam or sand blasting machines and similar jet projecting machines	Number	5
	84 24 30 00	- Other appliances: -- Agricultural or horticultural:	Number	5
		--- Irrigation systems	Number	5
	84 24 81 10	--- Syringes, sprays and powder distributors for insecticides	Number	Free
		--- Sprinklers and sprays for lawns, orchards, etc.		
	84 24 81 20	--- Other	Number	Free
	84 24 81 30	-- Other	Number	Free
		- Parts:		
	84 24 89 00	--- Sprayer heads	Number	Free
		--- Parts of irrigation systems of subheading 84 24 81 10		
	84 24 90 10	--- Other	Number	5
	84 24 90 20	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:	Number	10
84.25	84 24 90 90	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	Number	10
	84 25 11 00	-- Powered by electric motor	Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.26	84 25 19 00	-- Other	Number	5
	84 25 20 00	- Pit-head winding gear; winches specially designed for use underground - Other winches; capstans: -- Powered by electric motor -- Other	Number	5
	84 25 31 00	- Jacks; hoists of a kind used for raising vehicles: -- Built-in jacking systems of a type used in garages	Number	5
	84 25 39 00	-- Other jacks and hoists, hydraulic -- Other	Number	5
	84 25 41 00	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:	Number	5
	84 25 42 00	- Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers: -- Overhead traveling cranes on fixed support -- Mobile lifting frames on tires and straddle carriers -- Other	Number	5
	84 25 49 00	- Tower cranes - Portal or pedestal jib cranes - Other machinery, self-propelled: -- On tires -- Other	Number	5
	84 26 11 00		Number	5
	84 26 12 00		Number	5
	84 26 19 00		Number	5
	84 26 20 00		Number	5
	84 26 30 00		Number	5
	84 26 41 00		Number	5
	84 26 49 00		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.27	84 26 91 00	- Other machinery: -- Designed for mounting on road vehicles	Number	5
	84 26 99 00	-- Other Fork-lift trucks; other works trucks fitted with lifting or handling equipment:	Number	5
	84 27 10 00	- Self-propelled trucks powered by an electric motor - Other self-propelled trucks	Number	5
	84 27 20 00	- Other trucks	Number	5
	84 27 90 00	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):	Number	5
84.28		- Lifts and skip hoists	Number	5
		- Pneumatic elevators and conveyors		
		- Other continuous-action elevators and conveyors, for goods or materials:	Number	5
	84 28 10 00	-- Specially designed for underground use	Number	5
	84 28 20 00	-- Other, bucket type		
		-- Other, belt type		
		-- Other		
		- Escalators and moving walkways		
		- Mine wagon pushers, locomotive or wagon traverses, wagon tippers and similar railway wagon handling equipment	Number	5
	84 28 31 00		Number	5
	84 28 32 00		Number	5
	84 28 33 00		Number	5
	84 28 39 00		Number	5
	84 28 40 00			
	84 28 50 00		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.29	84 28 60 00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	Number	5
		- Other machinery		
	84 28 90 00	Self-propelled bulldozers, angle-doers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	Number	5
		- Bulldozers and angle-doers:		
		-- Track laying		
		-- Other		
		- Graders and levelers		
		- Scrapers	Number	Free
		- Tamping machines and road rollers	Number	Free
	84 29 11 00	- Mechanical shovels, excavators and shovel loaders:	Number	Free
	84 29 19 00		Number	Free
	84 29 20 00	-- Front-end shovel loaders	Number	Free
	84 29 30 00	-- Machinery with a 360° revolving superstructure	Number	Free
	84 29 40 00	-- Other		
84.30		Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers:	Number	Free
	84 29 51 00		Number	Free
	84 29 52 00	- Pile-drivers and pile-extractors		
		- Snow-ploughs and snow-blowers	Number	Free
	84 29 59 00			
			Number	Free
			Number	Free
	84 30 10 00			
	84 30 20 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.31		- Coal or rock cutters and tunneling machinery:		
		-- Self-propelled		
	84 30 31 00	-- Other	Number	Free
	84 30 39 00	- Other boring or sinking machinery:	Number	Free
		-- Self-propelled		
		-- Other		
	84 30 41 00	- Other machinery, self-propelled	Number	Free
	84 30 49 00	- Other machinery, not self-propelled:	Number	Free
	84 30 50 00	-- Tamping or compacting machinery	Number	Free
		-- Other		
	84 30 61 00	Parts suitable for use solely or principally with the machinery of headings 84.25 to 8.430:	Number	Free
		- Of machinery of heading 84.25		
	84 30 69 00	- Of machinery of heading 84.27	Number	Free
		- Of machinery of heading 84.28:		
		-- Of lifts, skip hoists or escalators		
		-- Other	Number	Free
	84 31 10 00	- Of machinery of heading 84.26, 84.29 or 84.30:	Number	Free
	84 31 20 00	-- Buckets, shovels, grabs and grips		
		-- Bulldozer or angle dozer blades	Number	Free
	84 31 31 00	-- Parts for boring or sinking machinery of subheading 84 30 41 00 or 84 30 49 00:	Number	Free
	84 31 39 00	---		
		For boring machinery		
			Number	Free
	84 31 41 00		Number	Free
	84 31 42 00			
	84 31 43 10			
			Number	Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.32	84 31 43 90	--- Other	Number	Free
	84 31 49 00	-- Other	Number	Free
		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:		
		- Ploughs		
	84 32 10 00	- Harrows, scarifiers, cultivators, weeders and hoes:	Number	Free
		-- Disc harrows		
		-- Other		
	84 32 21 00	- Seeders, planters and transplanters	Number	Free
	84 32 29 00	- Manure spreaders and fertilizer distributors	Number	Free
	84 32 30 00	- Other machinery	Number	Free
84.33		- Parts		
	84 32 40 00	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37:	Number	Free
	84 32 80 00		Number	Free
	84 32 90 00		Number	Free
		- Mowers for lawns, parks or sports grounds:		
		-- Powered, with the cutting device rotating in a horizontal plane		
		-- Other		
		- Other mowers, including cutter bars for tractor mounting		
		- Other haymaking machinery		
			Number	10
	84 33 11 00		Number	10
			Number	10
	84 33 19 00		Number	Free
	84 33 20 00			
	84 33 30 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.34	84 33 40 00	- Straw or fodder balers, including pick-up balers	Number	Free
	84 33 51 00	- Other harvesting machinery; threshing machinery:	Number	Free
		-- Combine harvester-threshers		
	84 33 52 00	-- Other threshing machinery	Number	Free
	84 33 53 00	-- Root or tuber harvesting machines	Number	Free
	84 33 59 00	-- Other	Number	Free
		- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce		
	84 33 60 00	- Parts	Number	Free
	84 33 90 00	Milking machines and dairy machinery:	Number	Free
		- Milking machines		
		- Dairy machinery		
	84 34 10 00	- Parts	Number	Free
		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:		
		84 34 20 00		
	84 34 90 00	- Machinery	Number	Free
	84.35	- Parts	Number	Free
		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	Number	Free
		84 35 10 00		
	84 35 90 00	- Machinery for preparing animal feeding stuffs	Number	free
84.36	84 36 10 00		Number	Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.37		- Poultry-keeping machinery; poultry incubators and brooders:		
	84 36 21 00	-- Poultry incubators and brooders	Number	Free
	84 36 29 00	-- Other	Number	Free
		- Other machinery:		
	84 36 80 10	--- For incubating micro-organisms in laboratories	Number	Free
		--- Other		
	84 36 80 90	- Parts:	Number	Free
	84 36 91 00	-- Of poultry-keeping machinery or poultry incubators and brooders	Number	Free
		-- Other		
	84 36 99 00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery:	Number	Free
84.38		- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables		
		- Other machinery		
		- Parts		
	84 37 10 00	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	Number	5
	84 37 80 00		Number	5
	84 37 90 00		Number	5



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.39	84 38 10 00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Number	Free
	84 38 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	Number	Free
		- Sugar manufacture machinery		
	84 38 30 00	- Brewery machinery	Number	Free
		- Machinery for the preparation of meat or poultry		
	84 38 40 00	- Machinery for the preparation of fruits, nuts or vegetables	Number	Free
	84 38 50 00	- Other machinery	Number	Free
	84 38 60 00	- Parts	Number	Free
		Machinery for making pulp of fibrous cellulose material or for making or finishing paper or paperboard:		
	84 38 80 00	- Machinery for making pulp of fibrous cellulose material	Number	Free
	84 38 90 00	- Machinery for making paper or paperboard	Number	Free
	84 39 10 00	- Machinery for finishing paper or paperboard	Number	5
		- Parts:		
	84 39 20 00	-- Of machinery for making pulp of fibrous cellulose material	Number	5
		-- Other		
	84 39 30 00	Book-binding machinery, including book-sewing machines:	Number	5
	84 39 91 00	- Machinery	Number	5
	84 39 99 00		Number	5
84.40	84 40 10 00		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.41	84 40 90 00	- Parts Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:	Number	5
		- Cutting machines		
	84 41 10 00	- Machines for making bags, sacks or envelopes	Number	5
	84 41 20 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by molding	Number	5
	84 41 30 00	- Machines for molding articles in paper pulp, paper or paperboard	Number	5
		- Other machinery		
	84 41 40 00	- Parts		
84.42		Machinery, apparatus and equipment (other than machine-tools of headings 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	Number	5
	84 41 80 00		Number	5
	84 41 90 00		Number	5
		- Photo type-setting and composing machines		
		- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device		
				Free
				Free
	84 42 10 00		Number	
	84 42 20 00		Number	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.43	84 42 30 00	- Other machinery, apparatus and equipment	Number	Free
	84 42 40 00	- Parts of the foregoing machinery, apparatus or equipment	Number	Free
	84 42 50 00	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Number	Free
		Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading 84.42; ink-jet printing machines, other than those of heading 8471; machines for uses ancillary to printing:		
		- Offset printing machinery:		
		-- Reel fed		
		-- Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm)		
		-- Other		
		- Letterpress printing machinery, excluding flexography printing:		
		-- Reel fed	Number	Free
		-- Other	Number	Free
		- Flexography printing machinery		
		- Gravure printing machinery		
		- Other printing machinery:		
	84 43 11 00			
	84 43 12 00		Number	Free
	84 43 19 00		Number	Free
			Number	Free
	84 43 21 00		Number	Free
	84 43 29 00		Number	Free
	84 43 30 00			
	84 43 40 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.44	84 43 51 00	-- Ink-jet printing machines	Number	Free
	84 43 59 00	-- Other	Number	Free
	84 43 60 00	- Machines for uses ancillary to printing	Number	Free
		- Parts		
	84 43 90 00	Machines for extruding, drawing, texturing or cutting man-made textile materials	Number	Free
	84 44 00 00		Number	Free
		Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47:		
		- Machines for preparing textile fibers:		
		-- Carding machines		
		-- Combing machines		
84.45		-- Drawing or roving machines		
		-- Other		
		- Textile spinning machines	Number	Free
		- Textile doubling or twisting machines	Number	Free
		- Textile winding (including weft-winding) or reeling machines	Number	Free
	84 45 11 00	- Other	Number	Free
	84 45 12 00	Weaving machines (looms):	Number	Free
	84 45 13 00	- For weaving fabrics of a width not exceeding 30 cm	Number	Free
	84 45 19 00			
	84 45 20 00		Number	Free
84.46	84 45 30 00			
			Number	Free
	84 45 40 00			
			Number	Free
	84 45 90 00			
	84 46 10 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.47	84 46 21 00	- For weaving fabrics of a width exceeding 30 cm, shuttle type:	Number	Free
	84 46 29 00	-- Power looms	Number	Free
	84 46 30 00	-- Other	Number	Free
		- For weaving fabrics of a width exceeding 30 cm, shuttle-less type		
		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting:		
		- Circular knitting machines:		
		-- With cylinder diameter not exceeding 165 mm		
		-- With cylinder diameter exceeding 165 mm		
		- Flat knitting machines; stitch-bonding machines		
	84 47 11 00	- Other		
84.48	84 47 12 00	Auxiliary machinery for use with machines of heading 8444, 84.45, 84.46 or 84.47 (for example, Dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):	Number	Free
	84 47 20 00		Number	Free
	84 47 90 00		Number	Free
			Number	Free
			Number	Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	84 48 11 00	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47: -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith -- Other	Number	1
	84 48 19 00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	Number	
	84 48 20 00	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery: -- Card clothing -- Of machines for preparing textile fibers, other than card clothing -- Spindles, spindle flyers, spinning rings and ring travelers -- Other	Number	5
	84 48 31 00	- Parts and accessories of machines of heading 84.46 or of their auxiliary machinery:	Number	5
	84 48 32 00	-- Shuttles -- Reeds for looms, healds and heald-frames -- Other	Number	5
	84 48 33 00	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	Number	5
	84 48 39 00	-- Sinkers, needles and other articles used in forming stitches	Number	
	84 48 41 00		Number	5
	84 48 42 00		Number	5
	84 48 49 00		Number	
	84 48 51 00		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.49	84 48 59 00	-- Other	Number	5
	84 49 00 00	Machinery for the manufacture or finishing of felt or non-woven in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Number	Free
84.50		Household or laundry-type washing machines, including machines which both wash and dry:		
		- Machines, each of a dry linen capacity not exceeding 10 kilograms:		
		-- Fully-automatic machines		
		-- Other machines, with built-in centrifugal drier		
		-- Other		
		- Machines, each of a dry linen capacity exceeding 10 kilograms		20
		- Parts	Number	20
	84 50 11 00	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics:	Number	
	84 50 12 00		Number	20
	84 50 19 00		Number	20
	84 50 20 00			10
	84 50 90 00		Number	
84.51				5
			Number	5
			Number	5
			Number	5
			Number	5
			Number	5
			Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.52	84 51 10 00	- Dry-cleaning machines	Number	5
		- Drying machines:		
	84 51 21 00	-- Each of a dry linen capacity not exceeding 10 kg 21	Number	5
		-- Other	Number	5
	84 51 29 00			
	84 51 30 00	- Ironing machines and presses (including fusing presses)		
		- Washing, bleaching or dyeing machines	Number	5
	84 51 40 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Number	5
	84 51 50 00	- Other machinery		
		- Parts	Number	5
	84 51 80 00	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	Number	5
	84 51 90 00			
		- Sewing machines of the household type Electrical	Number	10
		- Other sewing machines:		
		-- Automatic units Electrical		
		-- Other Electrical		
	84 52 10 00	- Sewing machine needles		
		- Furniture, bases and covers for sewing machines and parts thereof		
		- Other parts of the sewing machines	Number	5
84 52 21 00				
84 52 29 00				
84 52 30 00		Number	5	
84 52 40 00		Number	10	
		Number	10	
		Number	10	
84 52 90 00				
		Number	10	



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines:		
		- Machinery for preparing, tanning or working hides, skins or leather		
		- Machinery for making or repairing footwear	Number	5
	84 53 10 00	- Other machinery		
		- Parts	Number	5
	84 53 20 00	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:		
		- Converters	Number	5
	84 53 80 00	- Ingots moulds and ladles	Number	5
	84 53 90 00	- Casting machines		
		- Parts		
84.54		Metal-rolling mills and rolls therefore:	Number	5
		- Tube mills	Number	5
	84 54 10 00	- Other rolling mills:	Number	5
	84 54 20 00	-- Hot or combination hot and cold rolling mills	Number	10
	84 54 30 00	-- Cold rolling mills		
	84 54 90 00	- Rolls for rolling mills		
		- Other parts	Number	5
84.55	84 55 10 00		Number	5
	84 55 21 00		Number	5
			Number	5
	84 55 22 00		Number	10
	84 55 30 00			
	84 55 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes:		
		- Operated by laser or other light or photon beam processes		
		- Operated by ultrasonic processes	Number	5
		- Operated by electro-discharge processes		
	84 56 10 00	- Other:		
		-- For dry-etching patterns on semiconductor materials	Number	5
	84 56 20 00	-- Other		
			Number	5
	84 56 30 00	Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal:		
		- Machining centers	Number	5
84.57	84 56 91 00	- Unit construction machines (single station)		
		- Multi-station transfer machines	Number	5
	84 56 99 00	Lathes (including turning centers) for removing metal:		
		- Horizontal lathes:		
		-- Numerically controlled	Number	5
		-- Other	Number	5
84.58	84 57 10 00	- Other lathes:		
	84 57 20 00	-- Numerically controlled	Number	5
	84 57 30 00			
			Number	5
			Number	5
	84 58 11 00			
	84 58 19 00		Number	5
	84 58 91 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.59	84 58 99 00	-- Other Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centers) of heading 84.58: - Way-type unit head machines - Other drilling machines: -- Numerically controlled	Number	5
	84 59 10 00	-- Other - Other boring-milling machines:	Number	5
	84 59 21 00	-- Numerically controlled	Number	5
	84 59 29 00	-- Other - Other boring machines	Number	5
	84 59 31 00	- Milling machines, knee-type:	Number	5
	84 59 39 00	-- Numerically controlled	Number	5
	84 59 40 00	-- Other - Other milling machines:	Number	5
	84 59 51 00	-- Numerically controlled	Number	5
	84 59 59 00	-- Other - Other threading or tapping machines	Number	5
	84 59 61 00	Machine-tools for debarring, sharpening, grinding, honing, lapping, polishing or otherwise	Number	5
	84 59 69 00	finishing metal or cermets by means of grinding stones, abrasives or polishing products, other	Number	5
	84 59 70 00	than gear cutting, gear grinding or gear finishing machines of heading 84.61:	Number	5
84.60				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.61	84 60 11 00 84 60 19 00	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: -- Numerically controlled -- Other	Number Number	5 5
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: -- Numerically controlled -- Other		
	84 60 21 00 84 60 29 00	- Sharpening (tool or cutter grinding) machines: -- Numerically controlled -- Other	Number Number	5 5
		- Honing or lapping machines - Other		
	84 60 31 00 84 60 39 00 84 60 40 00 84 60 90 00	Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included:	Number Number Number Number	5 5 5 5
		- Shaping or slotting machines		
		- Broaching machines		
		- Gear cutting, gear grinding or gear finishing machines		
	84 61 20 00 84 61 30 00 84 61 40 00 84 61 50 00 84 61 90 00	- Sawing or cutting-off machines - Other		
			Number	5
			Number	5
			Number	5
			Number	5
			Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.62	84 62 10 00	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:		
		- Forging or die-stamping machines (including presses) and hammers		
		- Bending, folding, straightening or flattening machines (including presses):		
		-- Numerically controlled	Number	5
	84 62 21 00	-- Other		
		- Shearing machines (including presses), other than combined punching and shearing machines:		
		-- Numerically controlled	Number	5
		-- Other	Number	5
	84 62 29 00	- Punching or notching machines (including presses), including combined punching and shearing machines:		
		-- Numerically controlled		
		-- Other		
		- Other:		
	84 62 31 00	-- Hydraulic presses	Number	5
		-- Other	Number	5
	84 62 39 00			
	84 62 41 00			
	84 62 49 00			
	84 62 91 00			
	84 62 99 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.63		Other machine-tools for working metal or cermets, without removing material:		
	84 63 10 00	- Draw-benches for bars, tubes, profiles, wire or the like	Number	5
		- Thread rolling machines		
	84 63 20 00	- Machines for working wire	Number	5
	84 63 30 00	- Other	Number	5
	84 63 90 00	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:	Number	5
84.64		- Sawing machines		
		- Grinding or polishing machines		
		- Other		
	84 64 10 00	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials:	Number	5
	84 64 20 00		Number	5
	84 64 90 00		Number	5
84.65		- Machines which can carry out different types of machining operations without tool change between such operations		
		- Other:		
		-- Sawing machines		
		-- Planning, milling or molding (by cutting) machines		
	84 65 10 00	-- Grinding, sanding or polishing machines	Number	5
			Number	5
			Number	5
	84 65 91 00			
	84 65 92 00			
	84 65 93 00		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.66	84 65 94 00	-- Bending or assembling machines	Number	5
		-- Drilling or mortising machines		
	84 65 95 00	-- Splitting, slicing or paring machines	Number	5
	84 65 96 00	-- Other	Number	5
	84 65 99 00	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening die-heads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand:  - Tool holders and self-opening die-heads - Work holders - Dividing heads and other special attachments for machine-tools - Other:	Number	5
		-- For machines of heading 84.64		
	84 66 10 00	-- For machines of heading 84.65	Number	5
		-- For machines of headings 84.56 to 84.61		
	84 66 20 00	-- For machines of heading 84.62 or 84.63	Number	5
	84 66 30 00	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor:		
		- Pneumatic:	Number	5
	84 66 91 00		Number	5
	84 66 92 00		Number	5
	84 66 93 00			
84.67			Number	5
	84 66 94 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	84 67 11 00	-- Rotary type (including combined rotary-percussion)	Number	5
		-- Other:		
	84 67 19 10	--- Drilling, tapping or reaming machines	Number	5
		--- Wrenches, screwdrivers, nut setters and the like		
	84 67 19 20	--- Filing machines, grinders, sanders, polishers, etc.	Number	5
	84 67 19 30	--- Circular saws and chain saws	Number	5
		--- Chipping hammers, de-scaling hammers, caulking hammers, riveting hammers and concrete breakers	Number	5
	84 67 19 40			
	84 67 19 50	--- Squeeze-type riveters	Number	5
		--- Sheet metal cutters (shear type or nibbler type)		
		--- Earth compacting rammers for road building, etc.	Number	5
	84 67 19 60		Number	5
	84 67 19 70	--- Other		
		- With self-contained electric motor:		
		-- Drills of all kinds (to 5 kilowatts)	Number	5
	84 67 19 80			
		-- Saws (to 5 kilowatts)		
		-- Other (to 5 kilowatts)	Number	5
	84 67 19 90			
		- Other tools:		
		-- Chain saws	Number	5
		-- Other	Number	5
	84 67 21 00			
	84 67 22 00	- Parts:	Number	5
	84 67 29 00	-- Of chain saws		
		-- Of pneumatic tools	Number	5
	84 67 81 00		Number	5
	84 67 89 00			
			Number	5
	84 67 91 00		Number	5
	84 67 92 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.68	84 67 99 00	-- Other Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances: - Hand-held blow pipes - Other gas-operated machinery and apparatus - Other machinery and apparatus - Parts	Number	5
	84 68 10 00	Typewriters other than printers of heading 8471; word-processing machines: - Automatic typewriters and word-processing machines: -- Word-processing machines -- Automatic typewriters - Other typewriters, electric - Other typewriters, non-electric Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers:	Number	5
	84 68 20 00		Number	5
	84 68 80 00		Number	5
84.69	84 68 90 00		Number	5
			Number	5
	84 69 11 00		Number	15
	84 69 12 00		Number	15
84.70	84 69 20 00		Number	15
	84 69 30 00		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.71	84 70 10 00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions - Other electronic calculating machines: -- Incorporating a printing device -- Other - Other calculating machines - Accounting machines - Cash registers	Number	15
	84 70 21 00	- Other:	Number	15
	84 70 29 00	--- Postage-franking machines	Number	15
	84 70 30 00	--- Ticket-issuing machines	Number	15
	84 70 40 00	--- Other	Number	15
	84 70 50 00	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:	Number	15
	84 70 90 10		Number	15
	84 70 90 20		Number	15
	84 70 90 90	- Analogue or hybrid automatic data processing machines Personal computers  - Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display		
			Number	10
	84 71 10 00		Number	10
	84 71 30 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.72	84 71 41 00	- Other digital automatic data processing machines: -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined Personal computers -- Other, presented in the form of systems	Number	10
	84 71 49 00	- Digital processing units other than those of subheading 84 71 41 00 or 84 71 49 00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Number	10
	84 71 50 00	- Input or output units, whether or not containing storage units in the same housing - Storage units - Other units of automatic data processing machines - Other	Number	10
	84 71 60 00	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines):	Number	10
	84 71 70 00	- Duplicating machines	Number	10
	84 71 80 00		Number	10
	84 71 90 00		Number	10
	84 72 10 00		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %	
84.73	84 72 20 00	- Addressing machines and address plate embossing machines	Number	15	
	84 72 30 00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps - Other:	Number	15	
	84 72 90 10	--- Ticket-issuing machines (other than those incorporating a calculating device and coin-operated machines (covered in heading 84.70)) --- Coin-sorting or coin-counting machines (including banknote-counting and paying-out machines) --- Pencil-sharpening machines --- Punching machines	Number	15	
	84 72 90 20	--- Stapling machines and de-stapling machines --- Paper shredders --- Cash registers, not incorporating a calculating device (Electrical 21)	Number	15	
	84 72 90 30	--- Other	Number	15	
	84 72 90 40	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72:	Number	15	
	84 72 90 50		Number	15	
	84 72 90 60		Number	15	
	84 72 90 70		Number	15	
	84 72 90 90		Number	15	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.74	84 73 10 00	- Parts and accessories of the machines of heading 84.69	Number	15
		- Parts and accessories of the machines of heading 8470:	Number	15
	84 73 21 00	-- Of the electronic calculating machines of subheading 84 70 10, 84 70 21 or 84 70 29	Number	15
		-- Other		
	84 73 29 00	- Parts and accessories of the machines of heading 84.71	Number	15
	84 73 30 00	- Parts and accessories of the machines of heading 84.72	Number	15
	84 73 40 00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	Number	15
	84 73 50 00	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or molding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:	Number	15
		- Sorting, screening, separating or washing machines		
		- Crushing or grinding machines		
		- Mixing or kneading machines:		
		-- Concrete or mortar mixers		
			Number	5
			Number	5
	84 74 10 00		Number	5
	84 74 20 00			
	84 74 31 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.75	84 74 32 00	-- Machines for mixing mineral substances with bitumen	Number	5
	84 74 39 00	-- Other	Number	5
	84 74 80 00	- Other machinery	Number	5
	84 74 90 00	- Parts	Number	5
		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:		
		- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes		
	84 75 10 00	- Machines for manufacturing or hot working glass or glassware: -- Machines for making optical fibers and pre-forms thereof -- Other - Parts	Number	Free
		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:	Number	Free
	84 75 21 00		Number	Free
	84 75 29 00	- Automatic beverage-vending machines: -- Incorporating heating or refrigerating devices		
84.76	84 75 90 00	-- Other - Other machines:		
			Number	30
	84 76 21 00		Number	30
	84 76 29 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.77	84 76 81 00	-- Incorporating heating or refrigerating devices	Number	30
		-- Other		
	84 76 89 00	- Parts	Number	30
	84 76 90 00	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter:	Number	10
		- Injection-molding machines		
		- Extruders		
		- Blow molding machines		
	84 77 10 00	- Vacuum molding machines and other thermoforming machines	Number	5
	84 77 20 00		Number	5
	84 77 30 00	- Other machinery for molding or otherwise forming:	Number	5
	84 77 40 00	-- For molding or re-treading pneumatic tires or for molding or otherwise forming inner tubes	Number	5
		-- Other		
84.78		- Other machinery		
	84 77 51 00	- Parts		
		Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter:	Number	5
	84 77 59 00	- Machinery		
	84 77 80 00	- Parts	Number	5
	84 77 90 00		Number	5
			Number	5
	84 78 10 00		Number	5
	84 78 90 00		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter:		
		- Machinery for public works, building or the like:		
		--- Road making machines which vibrate the concrete to consolidate it and camber the surface of the road, and self-propelled machines for spreading and tamping bituminous road-surfacing materials	Number	5
	84 79 10 10	--- Machines for spraying gravel on road or similar surfaces		
		--- White line painters		
		--- Other		
		- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Number	5
	84 79 10 20	- Presses for the manufacture of particle board or fiber building board of wood or other ligneous materials and other machinery for treating wood or cork	Number	5
	84 79 10 30		Number	5
	84 79 10 90	- Rope- or cable-making machines	Number	5
	84 79 20 00	- Industrial robots, not elsewhere specified or included		
		- Evaporative air coolers (desert conditioners)	Number	5
	84 79 30 00	- Other machines and mechanical appliances:		
	84 79 40 00		Number	5
	84 79 50 00		Number	5
	84 79 60 00		Number	5



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	84 79 81 00	-- For treating metal, including electric wire coil-winders	Number	5
	84 79 82 00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines -- Other: --- Machinery for the oil, soap or edible fat industries	Number	5
	84 79 89 10	--- Machinery for making baskets, mats, etc. --- Machinery for making paint brushes or other brushes	Number	5
	84 79 89 20	--- Air humidifiers and dehumidifiers other than the appliances of heading 84.15 or 84.24	Number	5
	84 79 89 30	--- Pump-type automatic machine greasers --- Match-dipping machines	Number	5
	84 79 89 40	--- Machines for coating welding electrodes --- Bolting or unbolting machines other than those of chapter 82 --- Other:	Number	5
	84 79 89 50	---- Machines for the maintenance of sewage pipelines	Number	5
	84 79 89 60	---- Machines for filling eiderdowns or stuffing mattresses	Number	5
	84 79 89 70	---- Machinery for applying abrasives to any backing (fabrics, paper, etc.)	Number	5
	84 79 89 80	---- Diving bells or metal diving suits, etc., mechanically equipped	Number	5
	84 79 89 91		Number	5
	84 79 89 92		Number	5
	84 79 89 93		Number	5
	84 79 89 94		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.80	84 79 89 99	---- Other	Number	5
	84 79 90 00	- Parts	Number	5
		Molding boxes for metal foundry; mould bases; molding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics:		
		- Molding boxes for metal foundry		
		- Mould bases		
		- Molding patterns:	Number	5
	84 80 10 00	--- Of wood or iron	Number	5
	84 80 20 00	--- Of other materials		
		- Moulds for metal or metal carbides:	Number	5
	84 80 30 10	-- Injection or compression types	Number	5
	84 80 30 90	-- Other		
		- Moulds for glass		
		- Moulds for mineral materials	Number	5
	84 80 41 00	- Moulds for rubber or plastics:	Number	5
	84 80 49 00	-- Injection or compression types	Number	5
	84 80 50 00	-- Other	Number	5
	84 80 60 00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves:	Number	5
	84 80 71 00		Number	5
84.81	84 80 79 00	- Pressure-reducing valves		
		- Valves for oleo hydraulic or pneumatic transmissions		
			Number	5
	84 81 10 00		Number	5
	84 81 20 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.82	84 81 30 00	- Check (no return) valves	Number	5
	84 81 40 00	- Safety or relief valves	Number	5
		- Other appliances:		
	84 81 80 10	--- Inner tube valves	Number	5
	84 81 80 20	--- Radiator drainage taps	Number	5
	84 81 80 30	--- Pressure-reducing valves for gas cylinders	Number	5
		--- Float controlled valves		
	84 81 80 40	--- Fire-hydrants and fire cocks	Number	5
	84 81 80 50	--- Hosepipe nozzles for irrigation and agriculture	Number	5
	84 81 80 60	--- Waste holes with plugs	Number	5
	84 81 80 70	--- Pressure spray-can lids for cans to be filled with liquid or gaseous insecticides, disinfectants, etc.	Number	5
	84 81 80 80	--- Other	Number	5
		- Parts		
	84 81 80 90	Ball or roller bearings:	Number	5
	84 81 90 00	- Ball bearings	Number	10
		- Tapered roller bearings, including cone and tapered roller assemblies		
	84 82 10 00	- Spherical roller bearings	Number	15
	84 82 20 00	- Needle roller bearings	Number	15
		- Other cylindrical roller bearings		
	84 82 30 00	- Other, including combined ball/roller bearings	Number	15
	84 82 40 00	- Parts:	Number	15
	84 82 50 00	-- Balls, needles and rollers	Number	15
	84 82 80 00		Number	15
	84 82 91 00		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.83	84 82 99 00	-- Other Transmission shafts (including cam shafts and crank shafts) and cranks, bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints):  - Transmission shafts (including cam shafts and crank shafts) and cranks  - Bearing housings, incorporating ball or roller bearings  - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	Number	15
	84 83 10 00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	Number	15
	84 83 20 00	- Flywheels and pulleys, including pulley blocks		
	84 83 30 00	- Clutches and shaft couplings (including universal joints)	Number	15
	84 83 40 00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	Number	15
			Number	15
	84 83 50 00		Number	15
	84 83 60 00		Number	15
	84 83 90 00		Number	15
			Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals: - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal - Mechanical seals - Other	Number	15
	84 84 10 00	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter: - Ships' or boats' propellers and blades therefore - Other	Number	15
	84 84 20 00		Number	15
	84 84 90 00			
84.85			Number	10
			Number	10
	84 85 10 00			
	84 85 90 00			

## CHAPTER 85

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

#### **NOTES:**

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

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

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

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

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

- a) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- b) Other machines provided the weight of such machines does not exceed 20 kg. The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-driers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 8452), electric scissors (heading 84.67) or to electro-thermo appliances (heading 85.16).

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

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

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

**5. For the purposes of headings 85.41 and 8542:**

- a) “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistance on the application of an electric field;
- b) “Electronic integrated circuits and micro-assemblies” are:
  - 1) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
  - 2) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and

active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components dealing with intermittent signals;

- 3) Micro-assemblies of the molded module, micro-module or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

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

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

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

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

#### **SUBHEADING NOTES:**

1. Subheadings 85 19 92 and 85 27 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
2. For the purposes of subheading 8542 10, the term "smart cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.01		Electric motors and generators (excluding generating sets):		
	85 01 10 00	- Motors of an output not exceeding 37.5 W	Number	5
	85 01 20 00	- Universal AC/DC motors of an output exceeding 37.5 W	Number	5
		- Other DC motors; DC generators:		
		-- Of an output not exceeding 750 Wt		
		-- Of an output exceeding 750 W but not exceeding 75 kW		
	85 01 31 00	-- Of an output exceeding 75 kW but not exceeding 375 kW	Number	5
	85 01 32 00	-- Of an output exceeding 375 kW	Number	5
		- Other AC motors, single-phase		
	85 01 33 00	- Other AC motors, multi-phase:	Number	5
	85 01 34 00		Number	5
	85 01 40 00		Number	5
	85 01 51 00	-- Of an output not exceeding 750 W	Number	5
	85 01 52 00	-- Of an output exceeding 750 W but not exceeding 75 kW	Number	5
		-- Of an output exceeding 75 kW		
	85 01 53 00	- AC generators (alternators): not exceeding 1 000 kW	Number	5
		-- Of an output not exceeding 75 KVA		
	85 01 61 00	-- Of an output exceeding 75 KVA but not exceeding 375 KVA	Number	Free
	85 01 62 00	-- Of an output exceeding 375 KVA but not exceeding 750 KVA	Number	Free
		-- Of an output exceeding 750 KVA		
	85 01 63 00	Electric generating sets and rotary converters:	Number	Free
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
	85 01 64 00	-- Of an output not exceeding 75 KVA	Number	Free
		-- Of an output exceeding 75 KVA but not		



85.02		exceeding 375 KVA -- Of an output exceeding 375 KVA - Generating sets with spark-ignition internal combustion piston engines - Other generating sets: -- Wind-powered	Number	5
	85 02 11 00		Number	5
	85 02 12 00		Number	5
	85 02 13 00		Number	5
	85 02 20 00			
	85 02 31 00		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.03	85 02 39 00	-- Other	Number	5
	85 02 40 00	- Electric rotary converters	Number	5
	85 03 00 00	Parts suitable for use solely or principally with the machines of heading 85. 01 or 85.02	Number	5
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors:		
		- Ballasts for discharge lamps or tubes		
		- Liquid dielectric transformers:		
		-- Having a power handling capacity not exceeding 650 KVA (not exceeding 5 kW 21)	Number	5
	85 04 10 00	-- Having a power handling capacity exceeding 650 KVA but not exceeding 10 000 KVA	Number	5
	85 04 21 00	-- Having a power handling capacity exceeding 10 000 KVA		
		- Other transformers: (not exceeding 5 kW 21)		
		-- Having a power handling capacity not exceeding 1 KVA	Number	5
	85 04 22 00	-- Having a power handling capacity exceeding 1 KVA but not exceeding 16 KVA	Number	5
	85 04 23 00	-- Having a power handling capacity exceeding 16 KVA but not exceeding 500 KVA	Number	5
		-- Having a power handling capacity exceeding 500 KVA	Number	5
		- Static converters		
	85 04 31 00	- Other inductors	Number	5
	85 04 32 00		Number	5
	85 04 33 00		Number	5
	85 04 34 00		Number	5
			Number	5
	85 04 40 00			
	85 04 50 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.05	85 04 90 00	- Parts Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads:	Number	5
		- Permanent magnets and articles intended to become permanent magnets after magnetization:		
		-- Of metal		
		-- Other		
		- Electro-magnetic couplings, clutches and brakes	Number	10
		- Electro-magnetic lifting heads	Number	10
		- Other, including parts	Number	10
	85 05 11 00	Primary cells and primary batteries:		
	85 05 19 00	- Manganese dioxide:	Number	10
	85 05 20 00	--- Dry cells for portable devices, of a voltage of 1.5 V or more	Number	10
85.06	85 05 30 00	--- Other		
	85 05 90 00	- Mercuric oxide:		
		--- Dry cells for portable devices, of a voltage of 1.5 V or more	Number	15
		--- Other		
		- Silver oxide:	Number	15
	85 06 10 10		Number	15
	85 06 10 90		Number	15
	85 06 30 10			
	85 06 30 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.07	85 06 40 10	--- Dry cells for portable devices, of a voltage of 1.5 V or more	Number	15
	85 06 40 90	--- Other - Lithium:	Number	15
	85 06 50 10	--- Dry cells for portable devices, of a voltage of 1.5 V or more	Number	15
	85 06 50 90	--- Other - Air-zinc:	Number	15
	85 06 60 10	--- Dry cells for portable devices, of a voltage of 1.5 V or more	Number	15
	85 06 60 90	--- Other - Other primary cells and primary batteries:	Number	15
	85 06 80 10	--- Dry cells for portable devices, of a voltage of 1.5 V or more --- Other - Parts	Number	15
	85 06 80 90	Electric accumulators, including separators therefore, whether or not rectangular (including square):	Number	15
	85 06 90 00	- Lead-acid, of a kind used for starting piston engines - Other lead-acid accumulators	Number	15
	85 07 10 00	- Nickel-cadmium - Nickel-iron	Number	30
	85 07 20 00	- Other accumulators	Number	15
	85 07 30 00	- Parts	Number	15
	85 07 40 00	(Cancelled)	Number	15
	85 07 80 00	Electro-mechanical domestic appliances, with self-contained electric motor:	Number	15
	85 07 90 00		Number	15
85.08				
85.09				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.10	85 09 10 00	- Vacuum cleaners, including dry and wet vacuum cleaners	Number	30
	85 09 20 00	- Floor polishers	Number	30
	85 09 30 00	- Kitchen waste disposers	Number	30
	85 09 40 00	- Food grinders and mixers; fruit or vegetable juice extractors	Number	30
		- Other appliances:		
	85 09 80 10	--- Peelers, chippers, cutters, etc., for potatoes	Number	30
	85 09 80 20	--- Slicers of all kinds (e.g., for meat, sausages, bacon, cheese, bread, fruit or vegetables)	Number	30
		--- Knife sharpeners or cleaners	Number	30
		--- Electric tooth brushes		
		--- Other		
	85 09 80 30	- Parts	Number	30
	85 09 80 40	Shavers, hair clippers and hair-removing appliances, with self-contained electric	Number	30
	85 09 80 90	motor:	Number	30
	85 09 90 00	- Shavers	Number	10
		- Hair clippers		
		- Hair-removing appliances		
		- Parts		
			Number	30
	85 10 10 00		Number	30
	85 10 20 00		Number	30
	85 10 30 00		Number	30
	85 10 90 00		Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines:		
		- Sparking plugs		
		- Ignition magnetos; magneto-dynamos; magnetic flywheels		
		- Distributors; ignition coils		
		- Starter motors and dual purpose starter-generators	Number	15
		- Other generators	Number	15
	85 11 10 00	- Other equipment	Number	15
	85 11 20 00	- Parts	Number	15
	85 11 30 00	Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor	Number	15
	85 11 40 00	vehicles:	Number	15
	85 11 50 00	- Lighting or visual signaling equipment of a kind used on bicycles	Number	10
	85 11 80 00	- Other lighting or visual signaling equipment		
	85 11 90 00	- Sound signaling equipment		
85.12				
			Number	15
			Number	15
	85 12 10 00		Number	15
	85 12 20 00			
	85 12 30 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.13	85 12 40 00	- Windscreen wipers, defrosters and demisters	Number	15
	85 12 90 00	- Parts Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12:	Number	10
85.14		- Lamps		
		- Parts		
		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:	Number	15
	85 13 10 00		Number	10
	85 13 90 00	- Resistance heated furnaces and ovens		
		- Furnaces and ovens functioning by induction or dielectric loss		
		- Other furnaces and ovens		
		- Other equipment for the heat treatment of materials by induction or dielectric loss		
		- Parts	Number	5
	85 14 10 00		Number	5
	85 14 20 00		Number	5
			Number	5
	85 14 30 00			
	85 14 40 00			
			Number	5
	85 14 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets:		
		- Brazing or soldering machines and apparatus:		
		-- Soldering irons and guns		
		-- Other		
		- Machines and apparatus for resistance welding of metal:	Number	5
		-- Fully or partly automatic	Number	5
		-- Other		
	85 15 11 00			
	85 15 19 00	- Machines and apparatus for arc (including plasma arc) welding of metals:		
		-- Fully or partly automatic	Number	5
		-- Other	Number	5
	85 15 21 00	- Other machines and apparatus		
	85 15 29 00	- Parts		
			Number	5
			Number	5
	85 15 31 00		Number	5
	85 15 39 00		Number	5
	85 15 80 00			
	85 15 90 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermo hairdressing apparatus (for example, hair driers, hair curlers, curling tong heaters) and hand driers; electric smoothing irons; other electro-thermal appliances of a kind used for domestic purposes; electric heating resistors, other than those		
		of heading 8545:		
		- Electric instantaneous or storage water heaters and immersion heaters		
		- Electric space heating apparatus and electric soil heating apparatus:		
		-- Storage heating radiators	Number	30
		-- Other:		
		--- Electric space heating apparatus of the household type		
	85 16 10 00	Not exceeding 5 kW		
		--- Other		
		- Electro-thermo hair-dressing or hand-drying apparatus:	Number	30
		-- Hair driers	Number	30
		-- Other hair-dressing apparatus		
	85 16 21 00	-- Hand-drying apparatus		
		- Electric smoothing irons	Number	30
	85 16 29 10	- Microwave ovens		
			Number	30
	85 16 29 90		Number	30
			Number	30
			Number	30
	85 16 31 00		Number	30
	85 16 32 00			
	85 16 33 00			
	85 16 40 00			
	85 16 50 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.17	85 16 60 00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	Number	30
		- Other electro-thermo appliances:		
		-- Coffee or tea makers		
	85 16 71 00	-- Toasters	Number	30
	85 16 72 00	-- Other:	Number	30
		--- Coffee roasting appliances or popcorn cookers		
	85 16 79 10	--- Electric steamers	Number	30
		--- Other		
	85 16 79 20	- Electric heating resistors	Number	30
	85 16 79 90	- Parts	Number	30
	85 16 80 00	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:	Number	30
	85 16 90 00	- Telephone sets; videophones:	Number	10
		-- Line telephone sets with cordless handsets		
		-- Other:		
		--- Line telephone sets with corded handsets		
		--- Other		
		- Facsimile machines and tele-printers:	Number	15
	85 17 11 00	-- Facsimile machines		
		-- Remote printing machines (Tele-printers):		
			Number	15
	85 17 19 10			
			Number	15
	85 17 19 90			
	85 17 21 00		Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.18	85 17 22 10	--- Telex machines	Number	10
	85 17 22 90	--- Other	Number	10
	85 17 30 00	- Telephonic or telegraphic switching apparatus	Number	10
	85 17 50 00	- Other apparatus, for carrier-current line systems or for digital line systems	Number	10
		- Other apparatus		
		- Parts:		
	85 17 80 00	--- Parts for use with the machines of this heading or with those of headings 85.25 to 85.28	Number	10
	85 17 90 10	--- Other	Number	10
	85 17 90 90	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:	Number	10
		- Microphones and stands therefore		
		- Loudspeakers, whether or not mounted in their enclosures:		
		-- Single loudspeakers, mounted in their enclosures		
		-- Multiple loudspeakers, mounted in the same enclosure		
	85 18 10 00	-- Other	Number	20
	85 18 21 00		Number	20
	85 18 22 00		Number	20
	85 18 29 00		Number	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.19	85 18 30 00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Number	20
	85 18 40 00	- Audio-frequency electric amplifiers	Number	20
		- Electric sound amplifier sets		
	85 18 50 00	- Parts	Number	20
		Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:		
	85 18 90 00	- Coin- or disc-operated record-players	Number	10
		- Other record-players:		
	85 19 10 00	-- Without loudspeaker	Number	30
		-- Other		
	85 19 21 00	- Turntables (record-decks):	Number	30
		-- With automatic record changing mechanism		
	85 19 29 00	-- Other	Number	30
		- Transcribing machines		
	85 19 31 00	- Other sound reproducing apparatus:	Number	30
		-- Pocket-size cassette-players		
	85 19 39 00	-- Other, cassette-type	Number	30
		-- Other		
	85 19 40 00	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:	Number	30
85.20	85 19 92 00		Number	30
	85 19 93 00		Number	30
	85 19 99 00		Number	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.21	85 20 10 00	- Dictating machines not capable of operating without an external source of power	Number	30
	85 20 20 00	- Telephone answering machines	Number	30
		- Other magnetic tape recorders incorporating sound reproducing apparatus:		
		-- Digital audio type		
		-- Other, cassette-type		
		-- Other		
	85 20 32 00	- Other	Number	30
	85 20 33 00	Video recording or reproducing apparatus, whether or not incorporating a video tuner:	Number	30
	85 20 39 00		Number	30
	85 20 90 00		Number	30
85.22	85 21 10 00	- Magnetic tape-type	Number	30
		- Other		
		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21:		
85.23	85 21 10 00	- Pick-up cartridges	Number	30
	85 21 90 00	- Other	Number	30
	85 22 10 00	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:	Number	15
		- Magnetic tapes:		
		-- Of a width not exceeding 4 mm:		
85.23	85 22 90 00	--- For sound recording	Number	15
		--- For video recording		
	85 23 11 10		Number	5
			Number	5
			Number	5
85.23	85 23 11 20			
	85 23 11 20			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	85 23 11 30	--- For program and data recording --- Other	Number	5
	85 23 11 90	-- Of a width exceeding 4 mm but not exceeding 6.5 mm: --- For sound recording --- For video recording	Number	5
	85 23 12 10	--- For program and data recording	Number	5
	85 23 12 20	--- Other	Number	5
	85 23 12 30	-- Of a width exceeding 6.5 mm: --- For sound recording --- For video recording	Number	5
	85 23 12 90	--- For program and data recording --- Other	Number	5
	85 23 13 10	- Magnetic discs: --- For program and data recording --- Other	Number	5
	85 23 13 20		Number	5
	85 23 13 30	--- For program and data recording --- Other	Number	5
	85 23 13 90	- Cards incorporating a magnetic stripe - Other:	Number	5
	85 23 20 10	--- For sound recording --- For video recording	Number	5
	85 23 20 90	--- For program and data recording	Number	5
	85 23 30 00	--- Other	Number	5
	85 23 90 10		Number	5
	85 23 90 20		Number	5
	85 23 90 30		Number	5
	85 23 90 90		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.24		Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of chapter 37:		
		- Gramophone records		
		- Discs for laser reading systems:	Number	30
	85 24 10 00	-- For reproducing phenomena other than sound or image		
		-- For reproducing sound only	Number	30
	85 24 31 00	-- Other		
		- Magnetic tapes for reproducing phenomena other than sound or image	Number	30
	85 24 32 00		Number	30
	85 24 39 00	- Other magnetic tapes:	Number	30
	85 24 40 00	-- Of a width not exceeding 4 mm:		
		--- For reproducing sound		
		--- For reproducing images		
		--- For reproducing programs or data		
		--- Other	Number	30
	85 24 51 10	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:	Number	30
	85 24 51 20		Number	30
	85 24 51 30	--- For reproducing sound		
		--- For reproducing images		
		--- For reproducing programs or data	Number	30
	85 24 51 90	--- Other		
		-- Of a width exceeding 6.5 mm:		
		--- For reproducing sound	Number	30
	85 24 52 10		Number	30
	85 24 52 20		Number	30
	85 24 52 30			
			Number	30
	85 24 52 90			
			Number	30
	85 24 53 10			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.25	85 24 53 20	--- For reproducing images	Number	30
	85 24 53 30	--- For reproducing programs or data	Number	30
		--- Other		
	85 24 53 90	- Cards incorporating a magnetic stripe	Number	30
	85 24 60 00	- Other:	Number	30
		-- For reproducing phenomena other than sound or image		
	85 24 91 00	-- Other:	Number	30
		--- For reproducing sound		
		--- For reproducing images		
	85 24 99 10	--- For reproducing programs or data	Number	30
	85 24 99 20	--- Other	Number	30
	85 24 99 30	Transmission apparatus for radio-telephony, radio-telegraphy, radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras:	Number	30
	85 24 99 90	- Transmission apparatus:	Number	30
		--- Radio transmitters for simultaneous interpretation at multilingual conferences		
		--- Automatic transmitters for distress signals from ships, aircraft, etc.		
			Number	30
	85 25 10 10			
			Number	30
	85 25 10 20			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	85 25 10 30	--- Cordless microphones with small metal aerals	Number	30
	85 25 10 90	--- Other - Transmission apparatus incorporating reception apparatus: --- Portable radio-telephones, battery operated, of the "walkie-talkie" type and the like: ---- For military purposes ---- Other	Number	30
	85 25 20 11	--- Facsimile radio-telegraphic apparatus for transmitting copies of documents, newspapers, plans, messages, etc.	Number	30
	85 25 20 19		Number	30
	85 25 20 20	--- Transmitting apparatus or transmitter/receivers of telemetric signals	Number	30
	85 25 20 30	--- Radio-telephony or radio-telegraphy apparatus --- Radio-broadcasting transmission apparatus incorporating reception apparatus	Number	30
	85 25 20 40	--- Television transmission apparatus incorporating reception apparatus	Number	30
	85 25 20 50	--- Transmission apparatus incorporating reception apparatus for mobile (cellular) telephones --- Other	Number	30
	85 25 20 60	- Television cameras - Still image video cameras and other video camera recorders	Number	30
	85 25 20 70		Number	30
	85 25 20 90		Number	30
	85 25 30 00		Number	30
	85 25 40 00		Number	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:		
	85 26 10 00	- Radar apparatus	Number	15
	85 26 91 00	- Other:		
		-- Radio navigational aid apparatus	Number	15
	85 26 92 00	-- Radio remote control apparatus	Number	15
85.27		Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:		
		- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
		-- Pocket-size radio cassette-players		
		-- Other apparatus combined with sound recording or reproducing apparatus		
		-- Other		
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	Number	30
	85 27 12 00	-- Combined with sound recording or reproducing apparatus	Number	30
	85 27 13 00		Number	30
	85 27 19 00			
	85 27 21 00		Number	30

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.28	85 27 29 00	-- Other - Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	Number	30
		-- Combined with sound recording or reproducing apparatus	Number	30
	85 27 31 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	Number	30
	85 27 32 00	-- Other - Other apparatus:		
		--- Automatic paging apparatus (pagers)	Number	30
		--- Other		
	85 27 39 00	Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Number	30
	85 27 90 10		Number	30
	85 27 90 90	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: -- Color: --- Television receivers of a kind used in the home (table models, etc.) --- Other:		
				30
	85 28 12 10		Number	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.29	85 28 12 91	---- Receivers	Number	30
	85 28 12 99	---- Other	Number	30
	85 28 13 10	-- Black and white or other monochrome: --- Television receivers of a kind used in the home (table models, etc.)	Number	30
		--- Other		
		- Video monitors:		
	85 28 13 90	-- Color	Number	30
		-- Black and white or other monochrome		
	85 28 21 00	- Video projectors	Number	30
	85 28 22 00	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28:	Number	30
	85 28 30 00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Number	30
		- Other		
		Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608):		
	85 29 10 00	- Equipment for railways or tramways	Number	5
	85 29 90 00	- Other equipment	Number	5
		- Parts		
85.30	85 30 10 00		Number	5
			Number	5
	85 30 80 00		Number	5
	85 30 90 00		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.31		Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 85.30:		
		- Burglar or fire alarms and similar apparatus 13.2	Number	10
	85 31 10 00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	Number	10
		- Other apparatus:		
	85 31 20 00	--- Electric bells, buzzers, door chimes, etc.		
		--- Other		
		- Parts		
	85 31 80 10	Electrical capacitors, fixed, variable or adjustable (pre-set):	Number	10
	85 31 80 90	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 KVAR (power capacitors)	Number	10
	85 31 90 00	- Other fixed capacitors:		
85.32		-- Tantalum	Number	15
	85 32 10 00	-- Aluminum electrolytic		
		-- Ceramic dielectric, single layer		
		-- Ceramic dielectric, multilayer		
		-- Dielectric of paper or plastics		
		-- Other	Number	15
		- Variable or adjustable (pre-set) capacitors	Number	15
	85 32 21 00	- Parts	Number	15
	85 32 22 00		Number	15
	85 32 23 00		Number	15
	85 32 24 00		Number	15
	85 32 25 00		Number	15
	85 32 29 00			
	85 32 30 00		Number	15
	85 32 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors:		
	85 33 10 00	- Fixed carbon resistors, composition or film types - Other fixed resistors: -- For a power handling capacity not exceeding 20 W	Number	10
	85 33 21 00	-- Other - Wire wound variable resistors, including rheostats and potentiometers:	Number	10
	85 33 29 00	-- For a power handling capacity not exceeding 20 W -- Other	Number	10
	85 33 31 00	- Other variable resistors, including rheostats and potentiometers - Parts	Number	10
	85 33 39 00	Printed circuits	Number	10
	85 33 40 00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage which exceeds 1 000 volts:	Number	10
	85 33 90 00		Number	10
	85 34 00 00	- Fuses - Automatic circuit breakers: -- For a voltage of less than 72.5 kV	Number	10
85.35			Number	10
			Number	10
	85 35 10 00			
	85 35 21 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.36	85 35 29 00	-- Other	Number	10
	85 35 30 00	- Isolating switches and make-and-break switches	Number	10
	85 35 40 00	- Lightning arresters, voltage limiters and surge suppressors	Number	10
	85 35 90 00	- Other Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1 000 volts:	Number	10
		- Fuses		
		- Automatic circuit breakers		
		- Other apparatus for protecting electrical circuits		
		- Relays:		
	85 36 10 00	-- For a voltage not exceeding 60 V		
	85 36 20 00	-- Other		
	85 36 30 00	- Other switches	Number	10
		- Lamp-holders, plugs and sockets:	Number	10
		-- Lamp-holders	Number	10
	85 36 41 00	-- Other		
		- Other apparatus		
	85 36 49 00		Number	10
	85 36 50 00		Number	10
			Number	10
	85 36 61 00			
	85 36 69 00			
	85 36 90 00		Number	10
			Number	10
			Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17:  - For a voltage which does not exceed 1 000 V - For a voltage exceeding 1 000 V  Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37: - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus - Other		
	85 37 10 00		Number	10
	85 37 20 00	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps:  - Sealed beam lamp units - Other filament lamps, excluding ultra-violet or infra-red lamps: -- Tungsten halogen -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V -- Other	Number	10
85.38	85 38 10 00		Number	10
	85 38 90 00		Number	15
85.39	85 39 10 00		Number	15
	85 39 21 00		Number	15
	85 39 22 00		Number	15
	85 39 29 00		Number	15



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.40		- Discharge lamps, other than ultra-violet lamps:		
	85 39 31 00	-- Fluorescent, hot cathode	Number	15
	85 39 32 00	-- Mercury or sodium vapor lamps; metal halide lamps	Number	15
		-- Other		
	85 39 39 00	- Ultra-violet or infra-red lamps; arc-lamps:	Number	15
		-- Arc-lamps		
		-- Other		
	85 39 41 00	- Parts	Number	15
	85 39 49 00	Thermion, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapor or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes):	Number	15
	85 39 90 00	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	Number	15
		-- Color		
		-- Black and white or other monochrome		
		- Television camera tubes; image converters and intensifiers; other photo-cathode tubes		
		- Data/graphic display tubes, color, with a phosphor dot screen pitch smaller than 0.4 mm	Number	15
		- Data/graphic display tubes, black and white or other monochrome	Number	15
	85 40 11 00			
	85 40 12 00		Number	15
	85 40 20 00			
			Number	15
	85 40 40 00			
			Number	15
	85 40 50 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.41	85 40 60 00	- Other cathode-ray tubes	Number	15
		- Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes:		
		-- Magnetrons	Number	15
		-- Klystrons	Number	15
	85 40 71 00	-- Other	Number	15
	85 40 72 00	- Other valves and tubes:	Number	15
	85 40 79 00	-- Receiver or amplifier valves and tubes		
		-- Other	Number	15
	85 40 81 00	- Parts:		
		-- Of cathode-ray tubes	Number	15
	85 40 89 00	-- Other	Number	15
	85 40 91 00	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted Piezo-electric crystals:	Number	15
	85 40 99 00		Number	15
		- Diodes, other than photosensitive or light emitting diodes		
		- Transistors, other than photosensitive transistors:		
		-- With a dissipation rate of less than 1 W		
		-- Other		
			Number	15
	85 41 10 00			
			Number	15
	85 41 21 00			
			Number	15
	85 41 29 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.42	85 41 30 00	- Thyristors, Diacs and Triacs, other than photosensitive devices	Number	15
	85 41 40 00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	Number	15
		- Other semiconductor devices		
		- Mounted Piezo-electric crystals	Number	15
	85 41 50 00	- Parts	Number	15
	85 41 60 00	Electronic integrated circuits and micro-assemblies:	Number	15
	85 41 90 00	- Cards incorporating an electronic integrated circuit ("Smart" cards)		
		- Monolithic integrated circuits:	Number	10
	85 42 10 00	-- Digital		
		-- Other		
		- Hybrid integrated circuits		
		- Electronic micro assemblies	Number	10
	85 42 21 00	- Parts	Number	10
	85 42 29 00	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter:	Number	10
85.43	85 42 60 00		Number	10
	85 42 70 00	- Particle accelerators:	Number	10
	85 42 90 00	-- Ion implanters for doping semiconductor materials		
		-- Other		
		- Signal generators		
			Number	10
			Number	10
	85 43 11 00		Number	10
	85 43 19 00			
	85 43 20 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.44	85 43 30 00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	Number	10
	85 43 40 00	- Electric fence energizers	Number	10
		- Other machines and apparatus:		
	85 43 81 00	-- Proximity cards and tags	Number	10
		-- Other:		
	85 43 89 10	--- Mixing units used in sound recording	Number	10
		--- Mine and metal detectors		
	85 43 89 20	--- Electrical mine detonators	Number	10
		--- Insect lamps		
	85 43 89 30	--- Other	Number	10
	85 43 89 40	- Parts	Number	10
	85 43 89 90	Insulated (including enameled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors:	Number	10
	85 43 90 00	- Winding wire:	Kilogram	5
		-- Of copper		
		-- Other	Kilogram	5
		- Co-axial cable and other co-axial electric conductors:		
		--- Of a cross-section exceeding 10 mm and for a voltage exceeding 300 V 12	Kilogram	5
	85 44 11 00		Kilogram	5
	85 44 19 00			
	85 44 20 10			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	85 44 20 20	--- Telephone or telegraph cables with 10 or more pairs	Kilogram	5
	85 44 20 30	--- Telephone or telegraph cables with less than 10 pairs	Kilogram	5
		--- Other		
	85 44 20 90	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	Kilogram	5
	85 44 30 00	- Other electric conductors, for a voltage not exceeding 80 V:	Kilogram	15
		-- Fitted with connectors		
		-- Other	Kilogram	15
	85 44 41 00	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:	Kilogram	15
	85 44 49 00	-- Fitted with connectors:		
		--- Of a cross-section exceeding 10 mm and for a voltage exceeding 300 V		
		--- Of a cross-section not exceeding 10 mm		
		--- Telephone or telegraph cables with 10 or more pairs	Kilogram	15
	85 44 51 10	--- Telephone or telegraph cables with less than 10 pairs		
		--- Other	Kilogram	15
	85 44 51 20	-- Other:		
		--- Of a cross-section exceeding 10 mm and for a voltage exceeding 300 V	Kilogram	15
	85 44 51 30	--- Of a cross-section not exceeding 10 mm	Kilogram	15
	85 44 51 40		Kilogram	15
	85 44 51 90		Kilogram	15
	85 44 59 10		Kilogram	15
	85 44 59 20		Kilogram	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.45	85 44 59 30	--- Telephone and telegraph cables with 10 or more pairs	Kilogram	15
	85 44 59 40	--- Telephone and telegraph cables with less than 10 pairs	Kilogram	15
	85 44 59 90	--- Other	Kilogram	15
		- Other electric conductors, for a voltage exceeding 1 000 V:		
	85 44 60 10	--- Of a cross-section exceeding 10 mm	Kilogram	15
		--- Of a cross-section not exceeding 10 mm		
	85 44 60 20	--- Telephone and telegraph cables with 10 or more pairs	Kilogram	15
		--- Other		
	85 44 60 30	- Optical fiber cables	Kilogram	15
	85 44 60 90	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes:	Kilogram	15
	85 44 70 00	- Electrodes:	Kilogram	15
		-- Of a kind used for furnaces		
		-- Other		
		- Brushes		
85.46	85 45 11 00	- Other	Kilogram	15
		Electrical insulators of any material:		
		- Of glass		
		- Of ceramics		
	85 45 19 00		Kilogram	15
	85 45 20 00		Kilogram	15
	85 45 90 00		Kilogram	10
	85 46 10 00		Kilogram	10
	85 46 20 00		Kilogram	10
	85 46 90 00		Kilogram	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
85.47		<p>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during molding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material:</p> <ul style="list-style-type: none"> <li>- Insulating fittings of ceramics</li> <li>- Insulating fittings of plastics</li> <li>- Other</li> </ul> <p>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter:</p> <ul style="list-style-type: none"> <li>- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators</li> <li>- Other</li> </ul>		
	85 47 10 00		Number	10
	85 47 20 00		Number	10
	85 47 90 00		Number	10
85.48				
			Number	10
	85 48 10 00			
			Number	10
	85 48 90 00			

**SECTION XVII**  
**TRANSPORT EQUIPMENT**

**NOTES:**

1. This section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this section:
  - a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanized rubber other than hard rubber (heading 40.16);
  - b) Parts of general use, as defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (chapter 39);
  - c) Articles of chapter 82 (tools);
  - d) Articles of heading 83.06;
  - e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - f) Electrical machinery or equipment (chapter 85);
  - g) Articles of chapter 90;
  - h) Articles of chapter 91;
  - i) Arms (chapter 93);
  - j) Lamps or lighting fittings of heading 94.05; or
  - k) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this section:
  - a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of chapter 87;
  - b) Amphibious motor vehicles are classified under the appropriate heading of chapter 87;
  - c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of chapter 88.
5. Air-cushion vehicles are to be classified within this section with the vehicles to which they are most akin as follows:
  - a) In chapter 86 if designed to travel on a guide-track (hover trains);
  - b) In chapter 87 if designed to travel over land or over both land and water;
  - c) In chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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



Hover train track fixtures and fittings are to be classified as railway track fixtures and fittings, and signaling, safety or traffic control equipment for hover train transport systems as signaling, safety or traffic control equipment for railways.

## **CHAPTER 86**

### **RAILWAY LOCOMOTIVES & THE LIKE AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALING EQUIPMENT FOR ROADS**

#### **NOTES:**

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

- a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hover-trains (heading 44.06 or 68.10);
- b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- c) Electrical signaling, safety or traffic control equipment of heading 85.30.

**2. Heading 86.07 applies, inter alia, to:**

- a) Axles, wheels, wheel sets (running gear), metal tires, hoops and hubs and other parts of wheels;
- b) Frames, under frames, bogies and Bissell-bogies;
- c) Axle boxes; brake gear;
- d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- e) Coachwork.

**3. Subject to the provisions of note 1 above, heading 86.08 applies, inter alia, to:**

- a) Assembled track, turntables, platform buffers, loading gauges;
- b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signaling, safety or traffic control equipment, whether or not fitted for electric lighting for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
86.01	86 01 10 00	Rail locomotives powered from an external source of electricity or by electric accumulators: - Powered from an external source of electricity - Powered by electric accumulators	Number	Free
	86 01 20 00	Other rail locomotives; locomotive tenders: - Diesel-electric locomotives - Other	Number	Free
86.02	86 02 10 00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04: - Powered from an external source of electricity	Number	Free
	86 02 90 00	- Other	Number	Free
86.03	86 03 10 00		Number	Free
	86 03 90 00		Number	Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
86.04	86 04 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)	Number	Free
86.05	86 05 00 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)	Number	Free
86.06	86 06 10 00	Railway or tramway goods vans and wagons, not self-propelled: - Tank wagons and the like - Insulated or refrigerated vans and wagons, other than those of subheading 86 06 10 - Self-discharging vans and wagons, other than those of subheading 86 06 10 or 86 06 20 - Other: -- Covered and closed	Number	Free
	86 06 20 00	-- Open, with non-removable sides of a height exceeding 60 cm -- Other	Number	Free
	86 06 30 00	Parts of railway or tramway locomotives or rolling-stock: - Bogies, Bissell-bogies, axles and wheels, and parts thereof: -- Driving bogies and Bissell-bogies	Number	Free
	86 06 91 00		Number	Free
	86 06 92 00		Number	Free
	86 06 99 00		Number	Free
86.07	86 07 11 00		Number	Free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
86.08	86 07 12 00	-- Other bogies and Bissell-bogies	Number	Free
	86 07 19 00	-- Other, including parts - Brakes and parts thereof:	Number	Free
	86 07 21 00	-- Air brakes and parts thereof	Number	Free
	86 07 29 00	-- Other	Number	Free
	86 07 30 00	- Hooks and other coupling devices, buffers, and parts thereof - Other:	Number	Free
	86 07 91 00	-- Of locomotives	Number	Free
	86 07 99 00	-- Other	Number	Free
	86 08 00 00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Number	Free
		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		
	86 09 00 00		Number	Free
86.09				

## CHAPTER 87

### VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

**NOTES:**

1. This chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.  
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading ..
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.01.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.01		Tractors (other than tractors of heading 87.09):		
	87 01 10 00	- Pedestrian controlled tractors	Number	15
	87 01 20 00	- Road tractors for semi-trailers	Number	15
	87 01 30 00	- Track-laying tractors	Number	15
	87 01 90 00	- Other	Number	15
87.02		Motor vehicles for the transport of ten or more persons, including the driver:		
	87 02 10 00	- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.03	87 02 90 00	- Other Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars:	Number	15
	87 03 10 00	- Vehicles specially designed for traveling on snow; golf cars and similar vehicles	Number	15
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
		-- Of a cylinder capacity not exceeding 1 000 cc:		
		--- Motor cars:		
	87 03 21 11	---- New models	Number	15
		---- 1 year old models		15
	87 03 21 12	--- Jeeps:	Number	5
		---- New models		
		---- 1 year old models	Number	15
	87 03 21 31	--- Specialized transport vehicles such as ambulances, police cars, prison vans and hearses		
	87 03 21 32	--- Motor homes and similar vehicles	Number	15
	87 03 21 50	--- Lightweight three-wheeled vehicles of simple construction	Number	15
	87 03 21 80	--- Motor cars specially adapted for manual operation for use by the handicapped	Number	5
		--- Other	Number	5
			Number	5
			Number	5
	87 03 21 90		Number	15
			Number	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc:		
		--- Motor cars:		
		---- New models		
	87 03 22 11	---- 1 year old models	Number	15
	87 03 22 12	--- Jeeps:	Number	15
		---- New models		
	87 03 22 31	---- 1 year old models	Number	15
	87 03 22 32	--- Specialized transport vehicles such as ambulances, police cars, prison vans and hearses	Number	15
	87 03 22 50	--- Motor-homes and similar vehicles	Number	5
		--- Lightweight three-wheeled vehicles of simple construction		
	87 03 22 60	--- Motor cars specially adapted for manual operation for use by the handicapped	Number	5
	87 03 22 70	--- Other	Number	5
	87 03 22 80	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc:	Number	5
		--- Motor cars:		
		---- New models		
	87 03 22 90	---- 1 year old models	Number	15
		--- Jeeps:		
		---- New models		
		---- 1 year old models		
			Number	15
	87 03 23 11		Number	15
	87 03 23 12			
			Number	15
	87 03 23 31		Number	15
	87 03 23 32			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	87 03 23 50	--- Specialized transport vehicles such as ambulances, police cars, prison vans and hearses	Number	5
	87 03 23 60	--- Motor-homes and similar vehicles --- Lightweight three-wheeled vehicles of simple construction	Number	5
	87 03 23 70	--- Motor cars specially adapted for manual operation for use by the handicapped	Number	5
	87 03 23 80	--- Other -- Of a cylinder capacity exceeding 3 000 cc: --- Motor cars:	Number	5
	87 03 23 90	---- New models ---- 1 year old models --- Jeeps: ---- New models ---- 1 year old models	Number	15
	87 03 24 11			
	87 03 24 12	--- Specialized transport vehicles such as ambulances, police cars, prison vans and hearses	Number Number	15 15
	87 03 24 31	--- Motor-homes and similar vehicles		
	87 03 24 32	--- Motor cars specially adapted for manual operation for use by the handicapped	Number	15
	87 03 24 50	--- Other - Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	Number Number	15 5
	87 03 24 60		Number	5
	87 03 24 70		Number	5
	87 03 24 90		Number	15



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.04	87 03 31 00	-- Of a cylinder capacity not exceeding 1 500 cc	Number	15
	87 03 32 00	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc	Number	15
		-- Of a cylinder capacity exceeding 2 500 cc		
	87 03 33 00	- Other	Number	15
		Motor vehicles for the transport of goods:		
		- Dumpers designed for off-highway use		
	87 03 90 00	- Other, with compression-ignition internal combustion piston engine (diesel or semi diesel):	Number	15
		-- G.V.W. not exceeding 5 tons		
	87 04 10 00	--- Single- or twin-cabin pickups	Number	15
		--- Light transport trucks (Dina trucks, half-Lorries and similar vehicles), whether or not fitted with tipping bodies:		
		---- Chassis fitted with cabs		
		---- Bodies mounted on chassis		
		--- Tankers:		
		---- Chassis fitted with cabs		
	87 04 21 10	---- Bodies mounted on chassis	Number	15
		--- Refuse collectors, whether or not with loading, compressing, damping, etc., devices:		
		---- Chassis fitted with cabs		
		---- Bodies mounted on chassis		
	87 04 21 21	--- Other chassis fitted with cabs	Number	15
	87 04 21 22			
	87 04 21 31		Number	15
	87 04 21 32		Number	15
	87 04 21 41		Number	15
	87 04 21 42		Number	15
	87 04 21 50			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	87 04 21 60	--- Refrigerated or insulated Lorries	Number	15
		--- Other		
	87 04 21 90	-- G.V.W. exceeding 5 tons but not exceeding 20 tons	Number	15
		--- Ordinary Lorries:		
		---- Chassis fitted with cabs		
	87 04 22 11	---- Bodies mounted on chassis		
	87 04 22 12	--- Tipping Lorries:	Number	15
		---- Chassis fitted with cabs	Number	15
		---- Bodies mounted on chassis		
	87 04 22 21	--- Tankers:	Number	15
	87 04 22 22	---- Chassis fitted with cabs	Number	15
		---- Bodies mounted on chassis		
	87 04 22 31	--- Refuse collectors, whether or not with loading, compressing, damping, etc., devices:	Number	15
	87 04 22 32	---- Chassis fitted with cabs	Number	15
		---- Bodies mounted on chassis		
		--- Shuttle cars		
	87 04 22 41	--- Self-loading vehicles equipped with winches, elevating devices, etc., but designed essentially for transport purposes	Number	15
	87 04 22 42			
	87 04 22 50		Number	15
	87 04 22 60	--- Lorries specially constructed for the transport of fresh concrete and multi-floored Lorries for the transport of acid in carboys, cylinders of butane, etc.	Number	15
		--- Other chassis fitted with cabs		
		--- Other:		
	87 04 22 70		Number	15
	8704 22 80		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	87 04 22 91	---- Refrigerated or insulated Lorries ---- Other	Number	15
	87 04 22 99	-- G.V.W. exceeding 20 tons --- Ordinary Lorries: ---- Chassis fitted with cabs	Number	15
	87 04 23 11	---- Bodies mounted on chassis	Number	15
	87 04 23 12	--- Tipping Lorries: ---- Chassis fitted with cabs	Number	15
	87 04 23 21	---- Bodies mounted on chassis	Number	15
	87 04 23 22	--- Tankers: ---- Chassis fitted with cabs	Number	15
	87 04 23 31	---- Bodies mounted on chassis	Number	15
	87 04 23 32	--- Refuse collectors, whether or not with loading, compressing, damping, etc., devices: ---- Chassis fitted with cabs ---- Bodies mounted on chassis	Number	15
	87 04 23 41	--- Self-loading vehicles equipped with winches, elevating devices, etc., but designed essentially for transport purposes	Number	15
	87 04 23 42		Number	15
	87 04 23 50	--- Lorries specially constructed for the transport of fresh concrete  --- Multi-floored Lorries for the transport of acid in carboys, cylinders of butane, etc.	Number	15
	87 04 23 60	--- Other chassis fitted with cabs --- Other: ---- Mail vans	Number	15
	87 04 23 70		Number	15
	87 04 23 80		Number	15
	87 04 23 91		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	87 04 23 99	---- Other	Number	15
		- Other, with spark-ignition internal combustion piston engine:		
		-- G.V.W. not exceeding 5 tons:		
	87 04 31 10	--- Single-cabin pickups		
	87 04 31 20	--- Twin-cabin pickups	Number	15
		--- Light transport trucks (Dina trucks, half-Lorries and similar vehicles), not fitted with tipping bodies:	Number	15
		---- Chassis fitted with cabs		
		---- Bodies mounted on chassis		
	87 04 31 31	--- Light transport trucks (Dina trucks, half-Lorries and similar vehicles), fitted with tipping bodies:	Number	15
	87 04 31 32	--- Light transport trucks (Dina trucks, half-Lorries and similar vehicles), fitted with tipping bodies:	Number	15
		---- Chassis fitted with cabs		
		---- Bodies mounted on chassis		
		--- Tankers:		
		---- Chassis fitted with cabs		
	87 04 31 41	---- Bodies mounted on chassis	Number	15
	87 04 31 42	--- Refuse collectors, whether or not with loading, compressing, damping, etc., devices:	Number	15
		---- Chassis fitted with cabs		
	87 04 31 51	---- Chassis fitted with cabs	Number	15
	87 04 31 52	---- Bodies mounted on chassis	Number	15
		--- Other chassis fitted with cabs		
		--- Refrigerated or insulated Lorries		
		--- Other	Number	15
	87 04 31 61	-- G.V.W. exceeding 5 tons:	Number	15
	87 04 31 62		Number	15
	87 04 31 70		Number	15
	87 04 31 80			
			Number	15
	87 04 31 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.05		--- Ordinary Lorries, tipping Lorries and tankers:		
		---- Chassis fitted with cabs		
	87 04 32 11	---- Bodies mounted on chassis	Number	15
	87 04 32 12	--- Refuse collectors, whether or not with loading, compressing, damping, etc., devices:	Number	15
		---- Chassis fitted with cabs		
		---- Bodies mounted on chassis		
	87 04 32 21	--- Other	Number	15
	87 04 32 22	- Other	Number	15
	87 04 32 90	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown Lorries, crane Lorries, fire fighting vehicles, concrete-mixer Lorries, road sweeper Lorries, spraying Lorries, mobile workshops, mobile radiological units):	Number	15
	87 04 90 00		Number	15
		- Crane Lorries		
		- Mobile drilling derricks		
		- Fire fighting vehicles		
		- Concrete-mixer Lorries		
		- Other:		
		--- Motor breakdown Lorries and mobile workshops		
		--- Lorries fitted with ladders or elevator platforms for the maintenance of overhead cables, street lighting etc.		
	87 05 10 00			
	87 05 20 00		Number	15
	87 05 30 00		Number	5
	87 05 40 00		Number	5
			Number	5
	87 05 90 10			
			Number	5
	87 05 90 20			
			Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.06	87 05 90 30	--- Lorries used for cleansing streets, gutters, and airfield runways, etc. --- Spraying Lorries of all kinds	Number	5
	87 05 90 40	--- Lorries fitted with stacking mechanisms	Number	5
	87 05 90 50	--- Mobile electric generator sets --- Mobile radiological units	Number	5
	87 05 90 60	--- Mobile clinics (medical or dental), with operating theatre	Number	5
	87 05 90 70	--- Other:	Number	5
	87 05 90 80	---- Searchlight Lorries, consisting of a searchlight mounted on a vehicle ---- Outside broadcasting vans; telegraph, telephone and radar vehicles	Number	5
	87 05 90 91	---- Mobile bakeries, fully equipped (kneader, oven, etc.); field kitchens ---- Motor pump vehicles	Number	5
	87 05 90 92	---- Other Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	Number	5
	87 05 90 93	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05: - For the vehicles of heading 87.03 - Other:	Number	5
	87 05 90 94		Number	5
	87 05 90 99		Number	15
	87 06 00 00		Number	5
87.07	87 07 10 00		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.08	87 07 90 10	--- For the tractors of heading 87.01	Number	15
	87 07 90 20	--- For the vehicles of heading 87.02 --- For the vehicles of heading 87.04: ---- For pickups ---- For light transport trucks (Dina trucks, half-Lorries and the like) ---- For refuse collectors	Number	15
	87 07 90 31	---- For ordinary Lorries	Number	15
	87 07 90 32	---- Tipping bodies for tipping Lorries	Number	15
	87 07 90 33	---- For refrigerated or insulated Lorries	Number	15
	87 07 90 34	---- Other	Number	15
	87 07 90 35	--- Other Parts and accessories of the motor vehicles of headings 87.01 to 87.05:	Number	15
	87 07 90 36	- Bumpers and parts thereof	Number	15
	87 07 90 39	- Other parts and accessories of bodies (including cabs):	Number	15
	87 07 90 90	-- Safety seat belts	Number	15
		-- Other: --- Exterior luggage racks --- Other		
		- Brakes and servo-brakes and parts thereof:	Number	10
	87 08 10 00	-- Mounted brake linings -- Other		
			Number	10
	87 08 21 00			
			Number	10
	87 08 29 10		Number	10
	87 08 29 90			
			Number	10
	87 08 31 00		Number	10
	87 08 39 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.09	87 08 40 00	- Gear boxes	Number	10
	87 08 50 00	- Drive-axles with differential, whether or not provided with other transmission components	Number	10
		- Non-driving axles and parts thereof		
	87 08 60 00	- Road wheels and parts and accessories thereof	Number	10
		- Suspension shock-absorbers		
	87 08 70 00	- Other parts and accessories:	Number	10
		-- Radiators		
	87 08 80 00	-- Silencers and exhaust pipes	Number	10
		-- Clutches and parts thereof		
	87 08 91 00	-- Steering wheels, steering columns and steering boxes	Number	10
	87 08 92 00		Number	10
	87 08 93 00	-- Other	Number	10
	87 08 94 00	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles:	Number	10
	87 08 99 00		Number	10
87.10		- Vehicles:		
		-- Electrical		
		-- Other		
		- Parts		
		Tanks and other armored fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles		
	87 09 11 00		Number	15
	87 09 19 00		Number	15
	87 09 90 00		Number	15
	87 10 00 00		Number	Free



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	87 11 10 00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Number	30
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		
	87 11 20 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Number	30
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		
	87 11 30 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Number	30
		- Other		
		Bicycles and other cycles (including delivery tricycles), not motorized:	Number	30
87.12	87 11 40 00	--- Bicycles, including children's bicycles		
		--- Bicycles specially constructed for the disabled		
		--- Other		
	87 11 50 00			
	87 11 90 00			
87.12			Number	15
	87 12 00 10		Number	15
	87 12 00 20			
	87 12 00 90		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.13		Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled:		
		- Not mechanically propelled		
	87 13 10 00	- Other	Number	15
	87 13 90 00	Parts and accessories of vehicles of headings 87.11 to 87.13:	Number	15
87.14		- Of motorcycles (including mopeds):		
		-- Saddles		
		-- Other		
		- Of carriages for disabled persons		
		- Other:		
	87 14 11 00	-- Frames and forks, and parts thereof	Number	10
	87 14 19 00	-- Wheel rims and spokes	Number	10
	87 14 20 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels	Number	10
		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		
	87 14 91 00	-- Saddles	Number	10
		-- Pedals and crank-gear, and parts thereof		
	87 14 92 00	-- Other	Number	10
	87 14 93 00	Baby carriages and parts thereof:	Number	10
		--- Baby carriages		
		--- Other		
	87 14 94 00		Number	10
	87 14 95 00		Number	10
	87 14 96 00		Number	10
	87 14 99 00		Number	10
87.15	87 15 00 10		Number	15
	87 15 00 90		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:		
	87 16 10 00	- Trailers and semi-trailers of the caravan type, for housing or camping	Number	15
		- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes		
	87 16 20 00	- Other trailers and semi-trailers for the transport of goods:	Number	15
		-- Tanker trailers and tanker semi-trailers		
		-- Other		
		--- Trailers for public works, whether or not tipping		
	87 16 31 00	--- Refrigerated or insulated trailers for the transport of perishable goods	Number	15
		--- Removal trailers		
	87 16 39 10	--- Single- or double-decker trailers for the transport of animals	Number	15
		--- Single- or double-decker trailers for the transport of motor cars		
	87 16 39 20	--- Small trailers for bicycles or motorcycles	Number	15
		--- Drop-frame trailers with loading ramps for the transport of heavy equipment (tanks, cranes bulldozers, electrical transformers, etc.)		
	87 16 39 30	--- Other	Number	15
	87 16 39 40		Number	15
	87 16 39 50		Number	15
	87 16 39 60		Number	15
	87 16 39 70		Number	15
	87 16 39 90		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		- Other trailers and semi-trailers:		
	87 16 40 10	--- Motor vehicle trailers designed for the conveyance of persons	Number	15
	87 16 40 20	--- Exhibition trailers	Number	15
	87 16 40 30	--- Library-trailers	Number	15
	87 16 40 90	--- Other	Number	15
		- Other vehicles:		
		--- Hand propelled vehicles:		
		---- Wheelbarrows	Number	15
	87 16 80 11	assembled unassembled		
	87 16 80 12	---- Carts incorporating a tank for the disposal of used engine oil assembled unassembled	Number	15
	87 16 80 13	---- Cleaners' handcarts with bucket and wiper assembled unassembled	Number	15
	87 16 80 14	---- Carts for carrying and transporting carpets, and carpet carriers mounted on wheels ---- Shopping trolleys ---- Trolleys for the transport of medical equipment and instruments of the type used in hospitals ---- Buffet trolleys other than those of heading 9403	Number Number	15 15
	87 16 80 15 87 16 80 16	---- Small insulated barrows for use by ice-cream vendors		
			Number	15
	87 16 80 17		Number	15
	87 16 80 18			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	87 16 80 19	---- Other	Number	15
	87 16 80 90	--- Other	Number	15
		- Parts:		
	87 16 90 10	--- Parts for the vehicles of subheadings 87 16 80 11, 87 16 80 12 and 87 16 80 13	Number	15
		--- Other		
	87 16 90 90		Number	15

## CHAPTER 88

### AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

#### SUBHEADING NOTE:

1. For the purposes of subheadings 88 02 11 to 88 02 40, the expression “un-laden weight” means the weight of machine in normal flying order, excluding the weight of crew, fuel and equipment other than permanently fitted items of equipment.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
88.01		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:		
		- Gliders and hang gliders		
	88 01 10 00	- Other	Number	10
88.02	88 01 90 00	Other aircraft (for example, helicopters, and airplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:	Number	10
		- Helicopters:		
		-- Of an un-laden weight not exceeding 2 000 kg		
		-- Of an un-laden weight exceeding 2 000 kg		
		- Airplanes and other aircraft, of an un-laden weight not which exceeds 2 000 kg	Number	free
	88 02 11 00	- Airplanes and other aircraft, of an un-laden weight exceeding 2 000 kg but not exceeding 15 000 kg	Number	free
	88 02 12 00	- Airplanes and other aircraft, of an un-laden weight which exceeds 15 000 kg	Number	free
	88 02 20 00		Number	free
	88 02 30 00			
	88 02 40 00		Number	free

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
88.03	88 02 60 00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Number	free
		Parts of goods of heading 88.01 or 88.02:		
		- Propellers and rotors and parts thereof		
		- Under-carriages and parts thereof		
		- Other parts of airplanes or helicopters		
	88 03 10 00	- Other	Number	10
	88 03 20 00	Parachutes (including dirigible parachutes and Para gliders) and rot-chutes; parts thereof and accessories thereto	Number	10
	88 03 30 00	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:	Number	10
	88 03 90 00	- Aircraft launching gear and parts thereof;	Number	10
88.04	88 04 00 00	deck-arrestor or similar gear and parts thereof	Number	10
		- Ground flying trainers and parts thereof:		
		-- Air combat simulators and parts thereof		
		-- Other		
88.05				
	88 05 10 00		Number	10
			Number	10
	88 05 21 00		Number	10
	88 05 29 00			

**CHAPTER 89**  
**SHIPS, BOATS AND FLOATING STRUCTURES**

**NOTE:**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
89.01	89 01 10 00	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods: - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	Number	10
		- Tankers		
		- Refrigerated vessels, other than those of subheading 89 01 20	Number	10
	89 01 20 00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	Number	10
	89 01 30 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Number	10
	89 01 90 00	Yachts and other vessels for pleasure or sport; rowing boats and canoes: - Inflatable - Other:	Number	10
	89 02 00 00	-- Sailboats, with or without auxiliary motor		
89.02			Number	20
89.03			Number	20
	89 03 10 00			
	89 03 91 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
89.04 89.05	89 03 92 00	-- Motorboats, other than outboard motorboats	Number	20
	89 03 99 10	-- Other:	Number	20
		--- Of fiberglass, with outboard motor		
		--- Of fiberglass, without motor		
	89 03 99 20	--- Other	Number	20
		Tugs and pusher craft		
	89 03 99 90	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms:	Number	20
	89 04 00 00			
	89 05 10 00	- Dredgers	Number	10
		- Floating or submersible drilling or production platforms		
		- Other:		
		--- Fire-floats		
		--- Light-vessels		
	89 05 20 00	--- Other		
	89 05 90 10	Other vessels, including warships and lifeboats other than rowing boats:	Number	5
			Number	5
		- Warships	Number	5
		- Other:		
		--- Vessels of all kinds including lifeboats		
	89 05 90 90	--- Other		
89.06	89 06 90 90		Number	5
89.06	89 06 10 00		Number	5
	89 06 90 10			
	89 06 90 90		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons):		
		- Inflatable rafts	Number	5
	89 07 10 00	- Other	Number	5
	89 07 90 00	Vessels and other floating structures for breaking up	Number	5
89.08	89 08 00 00			

## **SECTION XVIII**

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

### **CHAPTER 90**

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

#### **NOTES:**

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

- a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.04) or of textile material (heading 59.11);
- b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (section XI);
- c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or chapter 71);
- e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- f) Parts of general use, as defined in note 2 to section XV, of base metal (section XV) or similar goods of plastics (chapter 39);
- g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81;
- h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing, or re-recording apparatus (heading 85.19 or 85.20); sound-heads (heading 85.22); still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fiber cables of heading 85.44;
- i) Searchlights or spotlights of heading 94.05;
- j) Articles of chapter 95;
- k) Capacity measures, which are to be classified according to their constituent material; or
- l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or section XV).

**2. Subject to note 1 above, parts and accessories for machines, apparatus, instruments or articles of this chapter are to be classified according to the following rules:**

- a) Parts and accessories which are goods included in any of the headings of this chapter or of chapter 84, 85 or 91 (other than heading 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
  - b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number or machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
  - c) All other parts and accessories are to be classified in heading 90.33.
3. The provisions of note 4 to section XVI apply also to this chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscope telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this chapter or section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression “orthopedic appliances” means appliances for:
- Preventing or correcting bodily deformities; or
  - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopedic appliances include footwear and special insoles designed to correct orthopedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 90.32 applies only to:
- a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
  - b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.01		Optical fibers and optical fiber bundles; optical fiber cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:		
		- Optical fibers, optical fiber bundles and cables		
		- Sheets and plates of polarizing material		
		- Contact lenses		
		- Spectacle lenses of glass	Kilogram	5
		- Spectacle lenses of other materials		
	90 01 10 00	- Other	Kilogram	5
	90 01 20 00	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:	Number	5
	90 01 30 00		Number	5
	90 01 40 00	- Objective lenses:	Number	5
	90 01 50 00	-- For cameras, projectors or photographic enlargers or reducers	Number	5
		-- Other		
	90 01 90 00	- Filters		
		- Other		
90.02			Number	5
			Number	5
	90 02 11 00		Number	5
			Number	5
	90 02 19 00			
	90 02 20 00			
	90 02 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.03		Frames and mountings for spectacles, goggles or the like, or parts thereof: - Frames and mountings: -- Of plastics -- Of other materials - Parts	Number	15
	90 03 11 00		Number	15
	90 03 19 00		Number	15
	90 03 90 00	Spectacles, goggles and the like, corrective, protective or other: - Sunglasses - Other:	Number	10
90.04				
	90 04 10 00	--- Corrective spectacles --- Protective spectacles	Number	15
	90 04 90 10	--- Other	Number	15
	90 04 90 20		Number	15
	90 04 90 90	Binoculars, monocular, other optical telescopes, and mountings therefore; other astronomical instruments and mountings therefore, but not including instruments for radio-astronomy: - Binoculars - Other instruments - Parts and accessories (including mountings)	Number	15
90.05				
	90 05 10 00	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39:	Number	25
	90 05 80 00		Number	5
	90 05 90 00	- Cameras of a kind used for preparing printing plates or cylinders	Number	5
90.06				
	90 06 10 00		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	90 06 20 00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	Number	25
	90 06 30 00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes - Instant print cameras - Other cameras: -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm -- Other, for roll film of a width less than 35 mm -- Other, for roll film of a width of 35 mm	Number	25
	90 06 40 00	-- Other	Number	25
	90 06 51 00	- Photographic flashlight apparatus and flashbulbs: -- Discharge lamp ("electronic") flashlight apparatus	Number	25
	90 06 52 00	-- Flashbulbs, flashcubes and the like -- Other	Number	25
	90 06 53 00	- Parts and accessories: -- For cameras	Number	25
	90 06 59 00	-- Other	Number	25
	90 06 61 00		Number	25
	90 06 62 00		Number	25
	90 06 69 00		Number	25
	90 06 91 00		Number	25
	90 06 99 00		Number	25

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:		
		- Cameras:		
		-- For film of less than 16 mm width or for double-8 mm film	Number	25
	90 07 11 00	-- Other		
		- Projectors	Number	25
	90 07 19 00	- Parts and accessories:	Number	25
	90 07 20 00	-- For cameras		
		-- For projectors	Number	25
	90 07 91 00	Image projectors, other than cinematographic;	Number	25
	90 07 92 00	photographic (other than cinematographic) enlargers and reducers:		
		- Slide projectors		
		- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	Number	15
90.08	90 08 10 00	- Other image projectors	Number	15
	90 08 20 00	- Photographic (other than cinematographic) enlargers and reducers		
		- Parts and accessories	Number	15
	90 08 30 00	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:	Number	15
	90 08 40 00			
		- Electrostatic photocopying apparatus:		
	90 08 90 00		Number	15
90.09				



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.10	90 09 11 00	-- Operating by reproducing the original image directly onto the copy (direct process)	Number	15
	90 09 12 00	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process) - Other photocopying apparatus: -- Incorporating an optical system -- Of the contact type	Number	15
	90 09 21 00	- Thermo-copying apparatus	Number	15
	90 09 22 00	- Parts and accessories:	Number	15
	90 09 30 00	-- Automatic document feeders -- Paper feeders	Number	15
	90 09 91 00	-- Sorters	Number	15
	90 09 92 00	-- Other	Number	15
	90 09 93 00	Apparatus and equipment for photographic (including cinematographic) laboratories	Number	15
	90 09 99 00	(including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified of included elsewhere in this Chapter; negatoscopes; projection screens: - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	Number	15
	90 10 10 00		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.11		- Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:		
		-- Direct write-on-wafer apparatus	Number	15
		-- Step and repeat aligners	Number	15
	90 10 41 00	-- Other	Number	15
	90 10 42 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	Number	15
	90 10 49 00	- Projection screens		
	90 10 50 00	- Parts and accessories	Number	15
		Compound optical microscopes, including those for photomicrography, cine-photomicrography or micro-projection:	Number	15
	90 10 60 00	- Stereoscopic microscopes		
	90 10 90 00	- Other microscopes, for photomicrography, cine-photomicrography or micro-projection		
		- Other microscopes		
		- Parts and accessories		
		Microscopes other than optical microscopes; diffraction apparatus:	Number	10
	90 11 10 00	- Microscopes other than optical microscopes; diffraction apparatus	Number	10
90.12	90 11 20 00	- Parts and accessories		
			Number	10
			Number	10
	90 11 80 00			
	90 11 90 00			
			Number	10
	90 12 10 00			
			Number	10
	90 12 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.13	90 13 10 00	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter:	Number	10
		- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or section XVI		
		Telescopic sights for fitting to arms		
		- Lasers, other than laser diodes		
		- Other devices, appliances and instruments:		
		--- Hand magnifying glasses and magnifiers (e.g., pocket-type or those for office use)		
		--- Door-eyes and similar articles		
		--- Other		
		- Parts and accessories		
		Direction finding compasses; other navigational instruments and appliances:		
90.14	90 13 20 00	- Direction finding compasses	Number	10
		- Instruments and appliances for aeronautical or space navigation (other than compasses)		
		- Other instruments and appliances		
	90 13 80 10		Number	10
			Number	10
			Number	10
	90 13 80 20			
	90 13 80 90			
	90 13 90 00			
	90 14 10 00		Number	10
			Number	10
			Number	10
90.14	90 14 20 00			
90.14	90 14 80 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.15	90 14 90 00	- Parts and accessories Surveying (including photo-grammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:	Number	10
		- Rangefinders		
		- Theodolites and tachymeter (tachometers)	Number	10
		- Levels	Number	10
	90 15 10 00	– Photo-grammetrical surveying instruments and appliances		
	90 15 20 00	- Other instruments and appliances	Number	10
		- Parts and accessories	Number	10
	90 15 30 00	Balances of a sensitivity of 5 cg or better, with or without weights		
	90 15 40 00		Number	10
	90 15 80 00	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter:	Number	10
90.16	90 15 90 00			
	90 16 00 00		Number	10
90.17		- Drafting tables and machines, whether or not automatic		
	90 17 10 00		Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.18	90 17 20 00	- Other drawing, marking-out or mathematical calculating instruments	Number	10
		- Micrometers, calipers and gauges		
	90 17 30 00	- Other instruments: --- School rulers and the like --- Measuring rods (folding) --- Other	Number	10
	90 17 80 10	- Parts and accessories	Number	10
	90 17 80 20	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:	Number	10
	90 17 80 90		Number	10
	90 17 90 00	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters): -- Electro-cardiographs -- Ultrasonic scanning apparatus -- Magnetic resonance imaging apparatus -- Scintigraphic apparatus -- Other: --- Sphygmomanometers, tension-meters and oscilloscope (to measure blood pressure)	Number	5
	90 18 11 00	--- Spiro meters (to assess lung capacity), cephalo-meters, pelvi-meters, etc.	Number	5
	90 18 12 00		Number	5
	90 18 13 00		Number	5
	90 18 14 00		Number	5
	90 18 19 10		Number	5
	90 18 19 20		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	90 18 19 90	--- Other	Number	5
	90 18 20 00	- Ultra-violet or infra-red ray apparatus	Number	5
		- Syringes, needles, catheters, canulae and the like:		
		-- Syringes, with or without needles:		
		--- For applying splints		
		--- For the eyes, ears or throat	Number	5
	90 18 31 10	--- Uterine syringes	Number	5
	90 18 31 20	--- Disposable subcutaneous syringes	Number	5
	90 18 31 30	--- Other	Number	5
	90 18 31 40	-- Tubular metal needles and needles for Numbers		
		-- Other:	Number	5
	90 18 31 90	--- Lancets and tracers	Number	5
	90 18 32 00	--- Surgical knives and scalpels of all kinds; specula; mirrors and reflectors (for examination of eye, larynx, ear, etc.); clips (Number, etc.); scissors, shears, forceps, pliers, chisels, gouges, mallets, hammers, saws, scrapers, spatulas	Number	5
	90 18 39 10		Number	5
	90 18 39 20	--- Intravenous catheters		
		--- Other		
		- Other instruments and appliances, used in dental sciences:		
		-- Dental drill engines, whether or not combined on a single base with other dental equipment		
			Number	5
	90 18 39 30		Number	5
	90 18 39 90			
			Number	5
	90 18 41 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		-- Other:		
	90 18 49 10	--- Spittoon mouth rinsers	Number	5
	90 18 49 20	--- Filling instruments	Number	5
	90 18 49 30	--- Dentists' chairs incorporating dental equipment	Number	5
	90 18 49 90	--- Other	Number	5
		- Other ophthalmic instruments and appliances:		
	90 18 50 10	--- Diagnostic instruments; binocular-type microscopes; tono-meters (for testing the intra-ocular tension)	Number	5
		--- Orthoptic or sight testing apparatus		
		--- Other		
	90 18 50 20	- Other instruments and appliances:		
		--- Ear instruments, e.g. auriscopes	Number	5
	90 18 50 90	--- Anesthetic apparatus and instruments		
		--- Instruments for nose, throat or tonsil treatment	Number	5
	90 18 90 10	--- Artificial kidney (dialysis) apparatus		
		--- Acupuncture needles, gold, silver or steel	Number	5
	90 18 90 20	--- Endoscopes		
		--- Veterinary instruments and appliances	Number	5
	90 18 90 30	--- Other		
			Number	5
	90 18 90 40		Number	5
	90 18 90 50		Number	5
	90 18 90 60			
	90 18 90 70		Number	5
			Number	5
	90 18 90 90		Number	5

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus: - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Number	5
	90 19 10 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Number	5
	90 19 20 00	Orthopedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability: - Orthopedic or fracture appliances:	Number	5
90.20	90 20 00 00	--- Orthopedic footwear and special insoles, made to measure; orthopedic foot appliances, with or without spring support --- Appliances for the jaw bones		
90.21				
			Number	5
			Number	5
	90 21 10 10			
	90 21 10 20			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	90 21 10 30	--- Traction, etc., appliances for the fingers	Number	5
		--- Appliances for the head and spine		
	90 21 10 40	--- Trusses (inguinal, crural, umbilical, etc., trusses) and rupture appliances, other than those of heading 62.12	Number	5
	90 21 10 50	--- Crutches and crutch sticks (other than ordinary walking-sticks of heading 66.02)	Number	5
		--- Orthopedic appliances for animals		
		--- Other	Number	5
	90 21 10 60	- Artificial teeth and dental fittings:		
		-- Artificial teeth		
		-- Other	Number	5
	90 21 10 70	- Other artificial parts of the body:		
		-- Artificial joints	Number	5
	90 21 10 90	-- Other:		
		--- Artificial ocular fittings (artificial eyes and intra-ocular lenses)	Number	5
	90 21 21 00		Number	5
	90 21 29 00	--- Other artificial parts of the body, e.g. arms, forearms, hands, legs, feet, noses, artificial joints (e.g., for hips or knees), and tubes of synthetic fabric for replacing blood vessels and heart-valves	Number	5
	90 21 31 00			
		--- Other	Number	5
	90 21 39 10	- Hearing aids, excluding parts and accessories		
			Number	5
	90 21 39 20			
			Number	5
			Number	5
	90 21 39 90			
	90 21 40 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.22	90 21 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Number	5
	90 21 90 10	- Other: --- Speech aids for persons having lost the use of their vocal chords	Number	5
		--- Electronic aids for the blind		
		--- Other		
	90 21 90 20	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like:	Number	5
	90 21 90 90		Number	5
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
		-- Computed tomography apparatus		
		-- Other, for dental uses		
		-- Other, for medical, surgical or veterinary uses		
		-- For other uses:		
		--- For baggage inspection 13.6		
			Number	5
			Number	5
	90 22 12 00		Number	5
	90 22 13 00			
	90 22 14 00			
	90 22 19 10			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.23	90 22 19 90	--- Other - Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: -- For medical, surgical, dental or veterinary uses -- For other uses	Number	5
	90 22 21 00	- X-ray tubes - Other, including parts and accessories	Number	5
	90 22 29 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Number	5
	90 22 30 00		Number	5
	90 22 90 00			
	90 23 00 00	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics): - Machines and appliances for testing metals - Other machines and appliances - Parts and accessories	Number	5
90.24		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychro-meters, recording or not, and any combination of these instruments:	Number	10
			Number	10
			Number	10
90.25	90 24 10 00			
	90 24 80 00			
	90 24 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.26		- Thermometers and pyrometers, not combined with other instruments:		
		-- Liquid-filled, for direct reading	Number	10
	90 25 11 00	-- Other	Number	10
	90 25 19 00	- Other instruments:		
		--- Hydrometers	Number	10
	90 25 80 10	--- Hygrometers	Number	10
	90 25 80 20	--- Other	Number	10
	90 25 80 90	- Parts and accessories	Number	10
	90 25 90 00	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32:		
		- For measuring or checking the flow or level of liquids		
		- For measuring or checking pressure		
		- Other instruments or apparatus		
		- Parts and accessories	Number	10
	90 26 10 00		Number	10
	90 26 20 00			
			Number	10
	90 26 80 00		Number	10
	90 26 90 00			



90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:		
		- Gas or smoke analysis apparatus		
		- Chromatographs and electrophoresis instruments	Number	10
		- Spectrometers, spectrophoto-meters and spectrographs using optical radiations (UV, visible, IR)	Number	10
		- Exposure meters		
		- Other instruments and apparatus using optical radiations (UV, visible, IR)	Number	10
		- Other instruments and apparatus:		
	90 27 10 00			
	90 27 20 00	--- Instruments and appliances used in laboratories to test blood, tissue fluids, urine, etc., for diagnostic purposes	Number	10
	90 27 30 00	--- Other	Number	10
		- Microtome; parts and accessories		
	90 27 40 00		Number	10
	90 27 50 00			
	90 27 80 10			
	90 27 80 90		Number	10
	90 27 90 00		Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefore:		
		- Gas meters		
	90 28 10 00	- Liquid meters:	Number	5
		--- Water meters		
	90 28 20 10	--- Other	Number	5
	90 28 20 90	- Electricity meters	Number	5
90.29	90 28 30 00	- Parts and accessories	Number	5
	90 28 90 00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes:	Number	5
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
		--- Production counters		
		--- Taximeters		
		--- Other		
		- Speed indicators and tachometers; stroboscopes		
		- Parts and accessories		
	90 29 10 10			
	90 29 10 20			
	90 29 10 90		Number	15
	90 29 20 00		Number	15
			Number	15
	90 29 90 00		Number	15
			Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.30		Oscilloscopes, spectrum analyzers 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:		
		- Instruments and apparatus for measuring or detecting ionizing radiations		
		- Cathode-ray oscilloscopes and cathode-ray oscillographs	Number	15
90.30	90 30 10 00	- Other instruments & apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
		– Multi-meters	Number	15
		-- Other		
	90 30 20 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)		
		- Other instruments and apparatus:		
		-- For measuring or checking semiconductor wafers or devices	Number	15
	90 30 31 00	-- Other, with a recording device	Number	15
	90 30 39 00	-- Other	Number	15
	90 30 40 00	- Parts and accessories		
			Number	15
	90 30 82 00			
			Number	15
	90 30 83 00		Number	15
	90 30 89 00		Number	15
	90 30 90 00			



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors:		
		- Machines for balancing mechanical parts		
		- Test benches	Number	15
		- Profile projectors		
	90 31 10 00	- Other optical instruments and appliances:		
		-- For inspecting semiconductor wafers or devices or for inspecting photo masks or reticules used in manufacturing semiconductor devices	Number	15
	90 31 20 00		Number	15
	90 31 30 00	-- Other		
		- Other instruments, appliances and machines:	Number	15
	90 31 41 00	--- Apparatus for testing and regulating vehicle motors		
		--- Other		
		- Parts and accessories		
	90 31 49 00	Automatic regulating or controlling instruments and apparatus:	Number	15
		- Thermostats		
90.32	90 31 80 10	- Manostats	Number	15
		- Other instruments & apparatus:		
	90 31 80 90	-- Hydraulic or pneumatic	Number	15
	90 31 90 00	-- Other	Number	15
		- Parts and accessories		
	90 32 10 00		Number	15
	90 32 20 00		Number	15
	90 32 81 00		Number	15
	90 32 89 00		Number	15
	90 32 90 00		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
90.33	90 33 00 00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90	Number	15

**CHAPTER 91**  
**CLOCKS AND WATCHES AND PARTS THEREOF**

**NOTES:**

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

- a) Clock or watch glasses or weights (classified according to their constituent material);
- b) Watch chains (heading 71.13 or 71.17, as the case may be);
- c) Parts of general use defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- e) Articles of heading 84.12 constructed to work without an escapement;
- f) Ball bearings (heading 84.82); or
- g) Articles of chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (chapter 85).

**2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.**

**3. For the purposes of this chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.**

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal:		
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
		-- With mechanical display only	Number	30
		-- With opto-electronic display only	Number	30
		-- Other		
	91 01 11 00	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
	91 01 12 00	-- With automatic winding	Number	30

91.02	91 01 19 00	-- Other		
		- Other:		
		-- Electrically operated	Number	30
		-- Other	Number	30
	91 01 21 00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01:	Number	30
	91 01 29 00	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	Number	30
	91 01 91 00	-- With mechanical display only		
	91 01 99 00	-- With opto-electronic display only		
		-- Other		
				25
				25
			Number	
			Number	25
	91 02 11 00		Number	
	91 02 12 00			
	91 02 19 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
		- Other wrist-watches, whether or not incorporating a stop-watch facility:		
		-- With automatic winding		
	91 02 21 00	-- Other	Number	25
	91 02 29 00	- Other:	Number	25
		-- Electrically operated		
	91 02 91 00	-- Other	Number	25
	91 02 99 00	Clocks with watch movements, excluding clocks of heading 9104:	Number	25
		- Electrically operated		
		- Other		
91.03	91 03 10 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Number	25
	91 03 90 00		Number	25
	91 04 00 00	Other clocks:	Number	25
		- Alarm clocks:		
		-- Electrically operated		
91.04		-- Other		
		- Wall clocks:		
		-- Electrically operated	Number	25
	91 05 11 00	-- Other	Number	25
91.05	91 05 19 00	- Other:		
		-- Electrically operated	Number	25
	91 05 21 00	-- Other	Number	25
	91 05 29 00			
			Number	25
	91 05 91 00		Number	25
	91 05 99 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders): - Time-registers; time-recorders - Parking meters - Other	Number Number Number	20 20 20
	91 06 10 00	Time switches with clock or watch movement or with synchronous motor	Number	20
	91 06 20 00	Watch movements, complete and assembled:	Number	20
	91 06 90 00	- Electrically operated:		
	91 07 00 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated -- With opto-electronic display only -- Other	Number	20
91.07		- With automatic winding - Other		
91.08		- Other		
	91 08 11 00	Clock movements, complete and assembled: - Electrically operated: -- Of alarm clocks -- Other	Number Number Number	20 20 20
	91 08 12 00	- Other	Number	20
	91 08 19 00			
	91 08 20 00			
	91 08 90 00			
			Number	25
91.09			Number	25
			Number	25
	91 09 11 00			
	91 09 19 00			
	91 09 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
91.10	91 10 11 00	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements: - Of watches: -- Complete movements, unassembled or partly assembled (movement sets) -- Incomplete movements, assembled -- Rough movements	Number	25
		- Other		
		Watch cases included in heading 91.01 or 91.02 and parts thereof:	Number	25
		- Cases of precious metal or of metal clad with precious metal	Number	25
		- Cases of base metal, whether or not gold- or silver-plated	Number	25
		- Other cases		
		- Parts	Number	30
91.11	91 11 10 00	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof: - Cases	Number	25
		- Parts		
		Watch straps, watch bands and watch bracelets, and parts thereof:	Number	25
		- Of precious metal or of metal clad with precious metal	Number	25
91.12	91 12 20 00			25
			Number	25
			Number	
91.13	91 13 10 00			30
			Number	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
91.14	91 13 20 00	- Of base metal, whether or not gold- or silver-plated - Other:	Number	25
	91 13 90 10	--- Of plastics	Number	25
	91 13 90 20	--- Of natural, synthetic or composition leather --- Of woven fabric	Number	25
	91 13 90 30	--- Consisting of or incorporating pearls or precious or semi-precious stones (natural, synthetic or reconstructed)	Number	25
	91 13 90 40	--- Other Other clock or watch parts:	Number	25
	91 13 90 90	- Springs, including hair-springs	Number	25
		- Jewels		
	91 14 10 00	- Dials	Number	25
		- Plates and bridges		
	91 14 20 00	- Other	Number	25
	91 14 30 00		Number	25
	91 14 40 00		Number	25
	91 14 90 00		Number	25



## CHAPTER 92

### MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

#### NOTES:

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

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

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

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:		
	92 01 10 00	- Upright pianos	Number	20
	92 01 20 00	- Grand pianos	Number	20
	92 01 90 00	- Other	Number	20
92.02		Other string musical instruments (for example, guitars, violins, harps):		
	92 02 10 00	- Played with a bow	Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
92.03	92 02 90 10	- Other: --- Lutes	Number	10
	92 02 90 90	--- Other	Number	10
	92 03 00 00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	Number	20
92.04		Accordions and similar instruments; mouth organs: - Accordions and similar instruments	Number	10
		- Mouth organs		
	92 04 10 00	Other wind musical instruments (for example, clarinets, trumpets, bagpipes):	Number	10
92.05	92 04 20 00	- Brass-wind instruments - Other	Number	10
		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas):		
	92 05 10 00	--- Drums	Number	10
92.06	92 05 90 00	--- Cymbals	Number	20
		--- Castanets		
		--- Xylophones	Number	20
92.07		--- Other	Number	20
	92 06 00 10	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions):	Number	20
	92 06 00 20		Number	20
	92 06 00 30		Number	20
	92 06 00 40	- Keyboard instruments, other than accordions	Number	
	92 06 00 90	- Other		
			Number	20
			Number	20
	92 07 10 00			
	92 07 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signaling instruments:		
		- Musical boxes		
		- Other:		
		--- Fairground organs	Number	25
		--- Musical saws		
		--- Decoy calls and effects		
	92 08 10 00	--- Mouth-blown sound signaling instruments	Number	25
		--- Other	Number	25
	92 08 90 10	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds:	Number	25
	92 08 90 20		Number	25
	92 08 90 30			
	92 08 90 40		Number	25
		- Metronomes, tuning forks and pitch pipes		
92.09		- Mechanisms for musical boxes		
		- Musical instrument strings		
		- Other:		
		-- Parts and accessories for pianos		
			Number	20
			Number	20
	92 09 10 00		Number	20
	92 09 20 00			
	92 09 30 00			
	92 09 91 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	92 09 92 00	-- Parts and accessories for the musical instruments of heading 92.02	Number	20
	92 09 93 00	-- Parts and accessories for the musical instruments of heading 92.03 -- Parts and accessories for the musical instruments of heading 92.07 -- Other	Number	20
	92 09 94 00		Number	20
	92 09 99 00		Number	20

**SECTION XIX**  
**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 93**  
**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**NOTES:**

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

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

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

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07		
		- Artillery weapons (for example, guns, howitzers and mortars):		
		- Self-propelled	Number	40
		- Other	Number	40
	93 01 11 00			
	93 01 19 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
93.02	93 01 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Number	40
		- Other		
	93 01 90 00	Revolvers and pistols, other than those of heading 93.03 or 93.04		
	93 02 00 00	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):	Number	40
		- Muzzle-loading firearms	Number	40
		- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
		- Other sporting, hunting or target-shooting rifles		
		- Other		
	93 03 10 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07:	Number	40
	93 03 20 00	--- Spring, air or gas fish-shooting guns	Number	40
93.03		--- Other	Number	40
	93 03 30 00	Parts and accessories of articles of headings 9301 to 9304:		
	93 03 90 00	- Of revolvers or pistols	Number	40
93.04				
93.05				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
93.06		- Of shotguns or rifles of heading 93.03:		
		-- Shotgun barrels		
	93 05 21 00	-- Other	Number	25
	93 05 29 00	- Other:	Number	25
		-- Of military weapons of heading 93.01		
	93 05 91 00	-- Other	Number	25
	93 05 99 00	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:	Number	25
		- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof		
		- Shotgun cartridges and parts thereof; air gun pellets:		
		-- Cartridges:	Number	25
		--- For sporting, hunting or target-shooting		
	93 06 10 00	--- Other		
		-- Other:		
		--- Cartridge cases and other parts of cartridges for hunting or target-shooting guns		
		--- Other		
		- Other cartridges and parts thereof:	Number	25
	93 06 21 10		Number	25
	93 06 21 90		Number	25
	93 06 29 10			
			Number	25
	93 06 29 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
93.07	93 06 30 10	--- Cartridge cases and other parts of cartridges for hunting or target-shooting guns	Number	25
		--- Other		
	93 06 30 90	- Other	Number	25
	93 06 90 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore:	Number	25
		--- For military purposes		
		--- Other		
	93 07 00 10		Number	20
	93 07 00 90		Number	20



**SECTION XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94**

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND  
SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT  
ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-  
PLATES AND THE LIKE; PREFABRICATED BUILDINGS**

**NOTES:**

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

- a) Pneumatic or water mattresses, pillows or cushions, of chapters 39, 40 or 63;
- b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- c) Articles of chapter 71;
- d) Parts of general use as defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (chapter 39), or safes of heading 83.03;
- e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- f) Lamps or lighting fittings of chapter 85;
- g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- h) Articles of heading 87.14;
- i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- j) Articles of Chapter 91 (for example, clocks and clock cases); or
- k) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

**2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.**

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

- a) Cupboards, bookcases, other shelved furniture and unit furniture;
- b) Seats and beds.

**3. a) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in chapter 68 or 69.**

- b) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

**4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented**

together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof:		
		- Seats of a kind used for aircraft	Number	15
	94 01 10 00 94 01 20 00	- Seats of a kind used for motor vehicles	Number	15
	94 01 30 00	- Swivel seats with variable height adjustment	Number	15

	94 01 40 00	- Seats other than garden seats or camping equipment, convertible into beds	Number	15
		- Seats of cane, osier, bamboo or similar materials		
	94 01 50 00	- Other seats, with wooden frames:	Number	15
		-- Upholstered		
		-- Other		
		- Other seats, with metal frames:		
	94 01 61 00	-- Upholstered:	Number	15
	94 01 69 00	--- Children's seats designed to be hung on the back of other seats (including vehicle seats)	Number	15
		--- Walkers		
	94 01 71 10	--- Other	Number	15
		-- Other:		
		--- Children's seats designed to be hung on the back of other seats (including vehicle seats)		
	94 01 71 20	--- Walkers	Number	15
	94 01 71 90	--- Other	Number	15
		- Other seats:		
	94 01 79 10	--- With plastic frames:	Number	15
		---- Children's seats designed to be hung on the back of other seats (including vehicle seats)		
	94 01 79 20	---- Walkers	Number	15
	94 01 79 90	---- Other	Number	15
		--- Seats of stone, asbestos or ceramics		
			Number	15
	94 01 80 11			
			Number	15
	94 01 80 12		Number	15
	94 01 80 19		Number	15
	94 01 80 20			

94.02	94 01 80 90	--- Other	Number	15
	94 01 90 00	- Parts	Number	15
		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles:		
		- Dentists', barbers' or similar chairs and parts thereof:		
		--- Dentists' chairs and parts thereof		
		--- Barbers' chairs and parts thereof		
		--- Other		
		- Other:		5
		--- Medical and surgical furniture and parts thereof		
	94 02 10 10	--- Other		5
		Other furniture and parts thereof:	Number	
	94 02 10 20	- Metal furniture of a kind used in offices:		5
		--- Desks	Number	
	94 02 10 90	--- Trolleys		5
94.03		--- Filing cabinets, electrical	Number	
	94 02 90 10	--- Other		5
		- Other metal furniture:	Number	
	94 02 90 90	--- Wardrobes	Number	
				20
				20
				20
	94 03 10 10		Number	20
	94 03 10 20		Number	
	94 03 10 30		Number	20
	94 03 10 90		Number	
	94 03 20 10		Number	

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	94 03 20 20	--- Hall stands	Number	20
	94 03 20 30	--- Microscope tables; laboratory benches with gas nozzles and tap fittings, etc.	Number	20
		--- Draught screens		
	94 03 20 40	--- Other	Number	20
	94 03 20 90	- Wooden furniture of a kind used in offices:	Number	20
		--- Desks		
		--- Trolleys		
	94 03 30 10	--- Filing cabinets, electrical	Number	20
	94 03 30 20	--- Other	Number	20
	94 03 30 30	- Wooden furniture of a kind used in the kitchen:	Number	20
	94 03 30 90	--- Sideboards, dressers and cupboards	Number	20
		--- Dining-room sets		
		--- Other		
	94 03 40 10	- Wooden furniture of a kind used in the bedroom:	Number	20
		--- Bedroom suites		
	94 03 40 20	--- Wardrobes	Number	20
	94 03 40 90	--- Other	Number	20
		- Other wooden furniture:		
	94 03 50 10	--- Microscope tables; laboratory benches with gas nozzles and tap fittings, etc.	Number	20
	94 03 50 20	--- Hall stands	Number	20
	94 03 50 90	--- Wall cabinets (for pharmacies)	Number	20
		--- Cabinets used as supports for wash basins		
	94 03 60 10		Number	20
	94 03 60 20		Number	20
	94 03 60 30		Number	20
	94 03 60 40		Number	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
94.04	94 03 60 90	--- Other	Number	20
	94 03 70 00	- Furniture of plastics	Number	20
		- Furniture of other materials, including cane, osier, bamboo or similar materials:		
		--- Furniture of stone, asbestos or ceramics		
	94 03 80 10	--- Other	Number	20
		- Parts		
	94 03 80 90	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, puffs and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered:	Number	20
	94 03 90 00		Number	20
		- Mattress supports		
		- Mattresses:		
		-- Of cellular rubber or plastics, whether or not covered:		
		--- Spring mattresses, 90 cm x 190 cm	Number	50
	94 04 10 00	--- Spring mattresses, 100 cm x 200 cm		
		--- Other		
		-- Of other materials:		
		--- Spring mattresses, 90 cm x 190 cm	Number	25
		--- Spring mattresses, 100 cm x 200 cm		
	94 04 21 10	--- Other	Number	25
	94 04 21 20		Number	25
	94 04 21 90		Number	25
	94 04 29 10		Number	25
	94 04 29 20		Number	25
	94 04 29 90			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
94.05	94 04 30 00	- Sleeping bags - Other:	Number	25
	94 04 90 10	--- Quilts and eiderdowns	Number	25
	94 04 90 20	--- Cushions	Number	25
	94 04 90 30	--- Puffs and pillows	Number	25
	94 04 90 40	--- Sets of quilt, bedspread and counterpane --- Other	Number	25
	94 04 90 90	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included: - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares - Electric table, desk, bedside or floor-standing lamps	Number	25
	94 05 10 00	- Lighting sets of a kind used for Christmas trees - Other electrical lamps and lighting fittings: --- Lamps for exterior lighting (e.g., street lamps, porch and gate lamps; special illumination lamps for public buildings, monuments, parks)	Number	20
	94 05 20 00		Number	20
	94 05 30 00		Number	20
	94 05 40 10		Number	20

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
94.06	94 05 40 20	--- Specialized lamps, e.g., darkroom lamps; machine lamps; photographic studio lamps; shop window lamps --- Other	Number	20
	94 05 40 90	- Non-electrical lamps and lighting fittings	Number	20
	94 05 50 00	- Illuminated signs, illuminated name-plates and the like	Number	20
		- Parts:		
	94 05 60 00	-- Of glass	Number	20
		-- Of plastics		
		-- Other		
	94 05 91 00	Prefabricated buildings:	Number	20
	94 05 92 00	--- Of plastics:	Number	20
	94 05 99 00	---- Greenhouses for agricultural purposes	Number	20
		---- Sheds and cages for animal husbandry		
		---- Warehouses		
	94 06 00 11	---- Buildings for housing and schools	Number	25
		---- Other		
	94 06 00 12	--- Of wood:	Number	25
		---- Greenhouses for agricultural purposes		
	94 06 00 13	---- Sheds and cages for animal husbandry	Number	25
	94 06 00 14	---- Warehouses	Number	25
		---- Buildings for housing and schools		
	94 06 00 19		Number	25
	94 06 00 21		Number	25
	94 06 00 22		Number	25
	94 06 00 23		Number	25
	94 06 00 24		Number	25



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	94 06 00 29	---- Other	Number	25
		--- Of iron:		
	94 06 00 31	---- Greenhouses for agricultural purposes	Number	25
		---- Sheds and cages for animal husbandry		
	94 06 00 32	---- Warehouses	Number	25
		---- Buildings for housing and schools		
	94 06 00 33	---- Other	Number	25
	94 06 00 34	--- Of aluminum:	Number	25
		---- Greenhouses for agricultural purposes		
	94 06 00 39	---- Sheds and cages for animal husbandry	Number	25
		---- Warehouses	Number	25
	94 06 00 41	---- Buildings for housing and schools	Number	25
		---- Other		
	94 06 00 42	--- Of glass fiber:	Number	25
		---- Greenhouses for agricultural purposes		
	94 06 00 43	---- Sheds and cages for animal husbandry	Number	25
	94 06 00 44	---- Warehouses	Number	25
		---- Buildings for housing and schools		
	94 06 00 49	---- Other	Number	25
		--- Of other materials		
	94 06 00 51		Number	25
	94 06 00 52		Number	25
	94 06 00 53		Number	25
	94 06 00 54		Number	25
	94 06 00 59		Number	25
	94 06 00 90		Number	25

## **CHAPTER 95**

### **TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF**

#### **NOTES:**

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

- a) Christmas tree candles (heading 34.06);
- b) Fireworks or other pyrotechnic articles of heading 36.04;
- c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of chapter 39, heading 42.06 or section XI;
- d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- e) Sports clothing or fancy dress, of textiles, of chapter 61 or 62;
- f) Textile flags or bunting, or sails for boats, sailboards or land craft, of chapter 63;
- g) Sports footwear (other than skating boots with ice or roller skates attached) of chapter 64, or sports headgear of chapter 65;
- h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- i) Un-mounted glass eyes for dolls or other toys, of heading 70.18;
- j) Parts of general use, as defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (chapter 39);
- k) Bells, gongs or the like of heading 83.06;
- l) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
- m) Sports vehicles (other than bobsleighs, toboggans and the like) of section XVII;
- n) Children's bicycles (heading 87.12);
- o) Sports craft such as canoes and skiffs (chapter 89), or their means of propulsion (chapter 44 for such articles made of wood);
- p) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- q) Decoy calls or whistles (heading 92.08);
- r) Arms or other articles of chapter 93;
- s) Electric garlands of all kinds (heading 94.05); or
- t) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material).

**2. This chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.**

**3. Subject to note 1 above, parts and accessories which are suitable for use solely or principally with articles of this chapter are to be classified with those articles.**

**4. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material are identifiable as intended exclusively for animals, e.g., "pet toys" (classification in their own appropriate heading).**

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
95.01		Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages:		
		--- Tricycles	Number	15
	95 01 00 10	--- Pedal cars	Number	15
	95 01 00 20	--- Other	Number	15
	95 01 00 90	Dolls representing only human beings:		
		- Dolls, whether or not dressed		
		- Parts and accessories:		
95.02		-- Garments and accessories therefore, footwear and headgear	Number	10
	95 02 10 00	-- Other	Number	10
	95 02 91 00	Other toys, reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:	Number	10
	95 02 99 00			
95.03				

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
95.04	95 03 10 00	- Electric trains, including tracks, signals and other accessories therefore	Number	15
	95 03 20 00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 95 03 10 - Other construction sets and constructional toys	Number	15
	95 03 30 00	- Toys representing animals or non-human creatures: -- Stuffed -- Other - Toy musical instruments and apparatus - Puzzles	Number	15
	95 03 41 00	- Other toys, put up in sets or outfits	Number	15
	95 03 49 00	- Other toys and models, incorporating a motor	Number	15
	95 03 50 00	- Other	Number	15
	95 03 60 00	Articles for funfair, table or parlor games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:	Number	15
	95 03 70 00		Number	15
	95 03 80 00	- Video games of a kind used with a television receiver - Articles and accessories for billiards:	Number	15
	95 03 90 00	--- Billiard balls --- Billiard chucks	Number	15
			Number	15
	95 04 10 00			
	95 04 20 10		Number	15
	95 04 20 20		Number	15

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
95.05	95 04 20 90	--- Other	Number	15
	95 04 30 00	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	Number	15
		- Playing cards		
		- Other		
	95 04 40 00	Festive, carnival or other entertainment articles,	Number	10
	95 04 90 00	including conjuring tricks and novelty jokes:	Number	15
		- Articles for Christmas festivities		
		- Other		
	95 05 10 00	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter;	Number	15
	95 05 90 00	swimming pools and paddling pools:	Number	15
		- Snow-skis and other snow-ski equipment:		
		-- Skis		
		-- Ski-fastenings (ski-bindings)		
		-- Other		
95.06		- Water-skis, surf-boards, sailboards and other water-sport equipment:		
		-- Sailboards		
		-- Other		
		- Golf clubs and other golf equipment:	Number	Free
		-- Clubs, complete	Number	Free
			Number	Free
	95 06 11 00			
	95 06 12 00			
	95 06 19 00			
			Number	Free
			Number	Free
	95 06 21 00			
	95 06 29 00		Number	Free
	95 06 31 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
95.07	95 06 32 00	-- Balls	Number	Free
	95 06 39 00	-- Other	Number	Free
	95 06 40 00	- Articles and equipment for table-tennis	Number	10
		- Tennis, badminton or similar rackets, whether or not strung:		
		-- Lawn-tennis rackets, whether or not strung	Number	10
	95 06 51 00	-- Other		
		- Balls, other than golf balls and table-tennis balls:	Number	10
	95 06 59 00	-- Lawn-tennis balls		
		-- Inflatable	Number	10
		-- Other	Number	10
	95 06 61 00	- Ice skates and roller skates, including skating boots with skates attached	Number	10
	95 06 62 00		Number	10
	95 06 69 00	- Other:	Number	15
	95 06 70 00	-- Articles and equipment for general physical exercise, gymnastics or athletics		
		-- Other	Number	15
	95 06 91 00	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites:	Number	15
		- Fishing rods		
	95 06 99 00	- Fish-hooks, whether or not snelled		
			Number	20
			Number	20
	95 07 10 00			
	95 07 20 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
95.08	95 07 30 00	- Fishing reels	Number	20
	95 07 90 00	- Other	Number	20
		Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses and traveling menageries; traveling theatres:		
		- Traveling circuses and traveling menageries		
		- Other:		
	95 08 10 00	--- Roundabouts and swings		
		--- Other	Number	15
	95 08 90 10		Number	15
	95 08 90 90		Number	15

**CHAPTER 96**  
**MISCELLANEOUS MANUFACTURED ARTICLES**

**NOTES:**

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

- a) Pencils for cosmetic or toilet uses (chapter 33);
- b) Articles of chapter 66 (for example, parts of umbrellas or walking-sticks);
- c) Imitation jewelers (heading 71.17);
- d) Parts of general use, as defined in note 2 to section XV, of base metal (section XV), or similar goods of plastics (chapter 39);
- e) Cutlery or other articles of chapter 82 with handles or other parts of carving or molding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- f) Articles of chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- g) Articles of chapter 91 (for example, clock or watch cases);
- h) Musical instruments or parts or accessories thereof (chapter 92);
- i) Articles of chapter 93 (arms and parts thereof);
- j) Articles of chapter 94 (for example, furniture, lamps and lighting fittings);
- k) Articles of chapter 95 (toys, games, sports requisites); or
- l) Works of art, collectors' pieces or antiques (chapter 97).

**2. In heading 9602 the expression "vegetable or mineral carving material" means:**

- a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, Corozo and Dom);
- b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

**3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to un-mounted knots and tufts of animal hair, vegetable fiber or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.**

**4. Articles of this chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the chapter whether or not composed wholly or partly of precious metal or of metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed).**

However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by molding): - Worked ivory and articles of ivory - Other		
	96 01 10 00	Worked vegetable or mineral carving material and articles of these materials; molded or carved articles of wax, of stearin, of natural gums or natural resins or of modeling pastes, and other molded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin:	Number	30
	96 01 90 00		Number	30
96.02		--- Artificial honeycombs --- Wax pearls		
			Number	30
			Number	30
	96 02 00 10			
	96 02 00 20			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
	96 02 00 30	--- Articles made of preparations based on wax and unhardened gelatin used for certain surgical operations or for pharmaceutical preparations	Number	30
		--- Molded or carved articles of paraffin wax (especially containers for hydrofluoric acid)		
	96 02 00 40	--- Molded or carved articles of stearin --- Other	Number	30
	96 02 00 50	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor	Number	30

96.03	96 02 00 90	sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):  - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles  - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances: -- Tooth brushes, including dental-plate brushes -- Other: --- Shaving brushes	Number	30
	96 03 10 00		Number	20
	96 03 21 00		Number	20
	96 03 29 10		Number	20



Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
96.07	96 06 10 00	- Press-fasteners, snap-fasteners and press-studs and parts therefore	Number	25
	96 06 21 00	- Buttons:		
		-- Of plastics, not covered with textile material		
		-- Of base metal, not covered with textile material	Number	25
	96 06 22 00	-- Other		
		- Button moulds and other parts of buttons; button blanks	Number	25
	96 06 29 00	Slide fasteners and parts thereof:	Number	25
	96 06 30 00	- Slide fasteners:	Number	25
		-- Fitted with chain scoops of base metal		
		-- Other		
		- Parts		
96.08	96 07 11 00	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609:	Number	15
	96 07 19 00		Number	15
	96 07 20 00		Number	15
		- Ball point pens		
		- Felt tipped and other porous-tipped pens and markers		
		- Fountain pens, stylograph pens and other pens:		
		-- Chinese ink drawing pens		
			Number	30
			Number	30
	96 08 10 00			
	96 08 20 00			
			Number	30
	96 08 31 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
96.09	96 08 39 00	-- Other	Number	30
	96 08 40 00	- Propelling or sliding pencils	Number	30
	96 08 50 00	- Sets of articles from two or more of the foregoing subheadings	Number	30
	96 08 60 00	- Refills for ball point pens, comprising the ball point and ink-reservoir	Number	30
		- Other:		
		-- Pen nibs and nib points		
		-- Other	Number	25
	96 08 91 00	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:	Number	25
	96 08 99 00			
		- Pencils and crayons, with leads encased in a rigid sheath		
		- Pencil leads, black or colored	Number	
	96 09 10 00	- Other:		Free
		--- Slate pencils	Number	
	96 09 20 00	--- Drawing charcoals		Free
		--- Pencils and crayons	Number	
	96 09 90 10	--- Writing or drawing chalks	Number	10
	96 09 90 20	--- Tailors' chalks	Number	10
	96 09 90 30	--- Other	Number	10
	96 09 90 40	Slates and boards, with writing or drawing surfaces, whether or not framed:	Number	10
96.10	96 09 90 50		Number	10
	96 09 90 90	--- Slates with writing or drawing surfaces, whether or not framed		10
		--- Other		
			Number	
	96 10 00 10			10
	96 10 00 90		Number	10

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
96.11	96 11 00 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	Number	15
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes:		
		- Ribbons		
		- Ink-pads		
		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	Number	15
		- Pocket lighters, gas fuelled, non-refillable	Number	15
	96 12 10 00	- Pocket lighters, gas fuelled, refillable		
	96 12 20 00	- Other lighters		
		- Parts		
96.13		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:	Number	25
		- Pipes and pipe bowls		
		- Other	Number	25
	96 13 10 00		Number	25
	96 13 20 00		Number	25
	96 13 80 00			
	96 13 90 00			
96.14			Number	25
			Number	25
	96 14 20 00			
	96 14 90 00			

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof: - Combs, hair-slides and the like: -- Of hard rubber or plastics -- Other - Other	Number Number Number	25 25 25
	96 15 11 00	Scent sprays and similar toilet sprays, and mounts and heads therefore; powder-puffs and pads for the application of cosmetics or toilet preparations:		
	96 15 19 00			
	96 15 90 00			
96.16		- Scent sprays and similar toilet sprays, and mounts and heads therefore - Powder-puffs and pads for the application of cosmetics or toilet preparations	Number	20
	96 16 10 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners: --- Vacuum flasks and other vacuum vessels, complete with cases --- Other	Number	20
	96 16 20 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing		
96.17			Number	20
	96 17 00 10		Number Number	20 20
96.18	96 17 00 90			
	96 18 00 00			

**SECTION XXI**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**CHAPTER 97**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

**NOTES:**

1. This chapter does not cover:
  - a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 49.07;
  - b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
  - c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in color, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. a) Subject to notes 1 to 3 above, articles of this chapter are to be classified in this chapter and not in any other chapter of the customs tariffs table.  
 b) Heading 97.06 does not apply to articles of the preceding headings of this chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading No.	Harmonized System Code	Description of Goods	Measurement Unit	Duty Rate %
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:		
		- Paintings, drawings and pastels		
		- Other		
		Original engravings, prints and lithographs	Number	50
		Original sculptures and statuary, in any material	Number	50
	97 01 10 00			
	97 01 90 00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped	Number	50



97.02	97 02 00 00	paper), and the like, used or unused, other than those of heading 49.07	Number	50
97.03	97 03 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Number	50
97.04	97 04 00 00	Antiques of an age exceeding one hundred years: --- Furniture and parts thereof --- Carpets --- Antique products of the printing industry --- Other	Number	50
97.05	97.05 00 00			
97.06			Number	50
			Number	50
			Number	50
			Number	50
	97 06 00 10			
	97 06 00 20			
	97 06 00 30			
	97 06 00 90			

## **Appendix of Quantitative Measurement Units**

**For Facilitating, grouping, Balancing and Analyzing Statistics of Imports and Exports  
According to the Harmonized System**

- 1- A qualitative measurement unit for each sun-heading was identified at the level of six digits of the harmonized system, and applied to the local sub-headings (the seventh and the eighth digits) branched from the six digits for statistical purposes with potentiality of using additional units for tariff or other purposes.**
- 2- The expressed qualitative measurement units are:**
  - Weight: Kilogram (kg)**
  - Carat**
  - Length: Meter (m)**
  - Area: Square meter (m<sup>2</sup>)**
  - Volume: Cubic meter (m<sup>3</sup>)**
  - Liter: (l)**
  - Electric power: 1000 kilo watt hour (1000 kWh)**
  - Number (units):**
  - Unit : (u)**
  - Pair (2 units): (2u)**
  - Dozen: (12 units) (12 u)**
  - Thousand units (1000 unit) (1000 u)**
  - Packages: (unit/ package).**

## TABLE OF CONTENTS

### Agricultural Calendar

<b>Chapter</b>	<b>Title of Chapter or Section</b>	<b>Page</b>
<b>SECTION I LIVE ANIMALS; ANIMAL PRODUCTS</b>		
<b>01</b>	<b>Live animals</b>	<b>3</b>
<b>02</b>	<b>Meat and edible meat offal</b>	<b>7</b>
<b>03</b>	<b>Fish, crustaceans, molluscs and other aquatic invertebrates</b>	<b>13</b>
<b>04</b>	<b>Dairy products, birds' eggs, natural honey: edible products of animal origin, not elsewhere specified or included</b>	<b>24</b>
<b>05</b>	<b>Products of animal origin, not elsewhere specified or included</b>	<b>30</b>
<b>SECTION II VEGETABLE PRODUCTS</b>		
<b>06</b>	<b>Live trees and other plants, bulbs, tubers, roots and the like, cut flowers and ornamental foliage</b>	<b>36</b>
<b>07</b>	<b>Edible vegetables, plants, roots and shallots</b>	<b>38</b>
<b>08</b>	<b>Edible fruit, nuts, peel of citrus fruit, watermelon &amp; cantaloupe</b>	<b>44</b>
<b>09</b>	<b>Coffee, tea, maté, condiments and condiments</b>	<b>50</b>
<b>10</b>	<b>Cereals</b>	<b>53</b>
<b>11</b>	<b>Products of the milling industry, malt, starches of seeds, root or shallots, inulin (amylum), wheat gluten</b>	<b>55</b>

<b>Chapter</b>	<b>Title of Chapter or Section</b>	<b>Page</b>
<b>12</b>	<b>Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder</b>	<b>62</b>
<b>13</b>	<b>Lac, gums, resins, and other vegetable saps and extracts</b>	<b>69</b>
<b>14</b>	<b>Vegetable planting materials, vegetable products not elsewhere specified or included</b>	<b>72</b>
<b>SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES</b>		

15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	74
<p style="text-align: center;"><b>SECTION IV</b>  <b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES</b></p>		
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	82
17	Sugars and sugar confectionery	86
18	Cocoa and cocoa preparations	90
19	Preparations of cereals, flour, starch or milk; pastry cooks' products	92
20	Preparations of vegetables, fruit and nuts or other parts of plants	98
21	Miscellaneous edible preparations	107

<b>Chapter</b>	<b>Title of Chapter or Section</b>	<b>Page</b>
22	Beverages, alcoholic solutions and vinegar	112
23	Residues and waste from the food industries: prepared animal fodder	117
24	Tobacco and manufactured tobacco substitutes	121
<p style="text-align: center;"><b>SECTION V</b>  <b>MINERAL PRODUCTS</b></p>		
25	Salt, sulphur, earths and stones, plaster, lime & cement	123
26	Ores, slag and ash	134
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	138
<p style="text-align: center;"><b>SECTION VI</b>  <b>PRODUCTS OF CHEMICAL INDUSTRIES OR ALLIED INDUSTRIES</b></p>		
28	Inorganic chemicals; organic or inorganic compounds of precious metals, rare-earth metals, radioactive elements or analogues (isotopes)	147
29	Organic chemicals	167
30	Pharmaceutical products	208
31	Fertilizers	216

32	Extracts for tanning, dyeing, tannage materials and their derivatives, tinctures, pigments and other coloring materials, paints and varnishes, mastics (putties) and inks	222
----	---	-----

Chapter	Title of Chapter or Section	Page
33	Essential aromatic volatile oils, extracts of resinous (resinoid) materials, preparations of perfumes, cosmetics or beautification (toilet)	233
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, dental waxes and dental preparations with a basis of plaster	240
35	Albuminoidal substances, products based on modified starch (amylum), glue, enzymes	248
36	Gunpowder, explosives, pyrotechnic products, matches, pyrotechnic alloys, certain combustible preparations	253
37	Photographic or cinematographic goods	255
38	Miscellaneous chemical products	260
<p style="text-align: center;"><b>SECTION VII</b>  <b>PLASTICS AND ARTICLES THEREOF;</b>  <b>RUBBER AND ARTICLES THEREOF</b></p>		
39	Plastics and articles thereof	274
40	Rubber and articles thereof	293
<p style="text-align: center;"><b>SECTION VIII</b>  <b>RAW HIDES &amp; SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY</b>  <b>AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS;</b>  <b>ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)</b></p>		
41	Raw hides and skins (other than fur-skins) and leather	307

<b>Chapter</b>	<b>Title of Chapter or Section</b>	<b>Page</b>
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	313
43	Fur-skins and artificial fur; manufactures thereof	320
<b>SECTION IX</b> <b>WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, ESPARTO (ALFGA) OR OF OTHER BRAIDING (PLAITING) MATERIALS; BASKETWARE AND WICKERWORK</b>		
44	Wood and articles of wood; wood charcoal	323
45	Cork and articles of cork	341
46	Manufactures of straw, esparto or of other plaiting materials; articles of wickerwork and basket-ware	343
<b>SECTION X</b> <b>PULP OF WOOD OR OF OTHER FIBROUS CELLULOSE MATERIAL; RECYCLED PAPER OR PAPERBOARD (WASTE &amp; SCRAP); PAPER &amp; PAPERBOARD &amp; ARTICLES THEREOF</b>		
47	Pulp of wood or of other fibrous cellulose material; recycled paper or paperboard (waste and scrap)	346
48	Paper and paperboard: articles of cellulose wadding, paper or paperboard pulp	349
49	Books, newspapers, pictures and other products of printing and publication industry; manuscripts, typescripts and plans	370
<b>SECTION XI</b> <b>TEXTILES AND TEXTILE ARTICLES</b>		
50	Natural silk	386

<b>Chapter</b>	<b>Title of Chapter or Section</b>	<b>Page</b>
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	387
52	Cotton	392
53	Other vegetable textile fibers; paper yarn and woven fabrics thereof	404
54	Synthetic or artificial filaments	407
55	Synthetic or artificial staple fibers	413
56	Wadding, felt and non-woven; special yarns; twine, cordage,	422

	ropes and cables and articles thereof	
57	Carpets and other textile floor coverings	427
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	431
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	436
60	Knitted or crocheted fabrics	443
61	Articles of apparel and clothing accessories, knitted or crocheted	446
62	Articles of apparel and clothing accessories, not knitted or crocheted	456
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	469
<p style="text-align: center;"><b>SECTION XII</b></p> <p><b>FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR</b></p>		

<b>Chapter</b>	<b>Title of Chapter or Section</b>	<b>Page</b>
64	Footwear, gaiters and the like; parts of such articles	477
65	Headgear and parts thereof	482
66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	485
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	487
<p style="text-align: center;"><b>SECTION XIII</b></p> <p><b>ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE</b></p>		
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	489
69	Ceramic products	499
70	Glass and glassware	505
<p style="text-align: center;"><b>SECTION XIV</b></p> <p><b>NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN</b></p>		

<b>71</b>	<b>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin</b>	<b>515</b>
-----------	--	------------

<b>Chapter</b>	<b>Title of Chapter or Section</b>	<b>Page</b>
<p style="text-align: center;"><b>SECTION XV</b> <b>BASE METALS AND ARTICLES OF BASE METAL</b></p>		
<b>72</b>	<b>Iron or steel</b>	<b>528</b>
<b>73</b>	<b>Articles of iron or steel</b>	<b>548</b>
<b>74</b>	<b>Copper and articles thereof</b>	<b>562</b>
<b>75</b>	<b>Nickel and articles thereof</b>	<b>572</b>
<b>76</b>	<b>Aluminum and articles thereof</b>	<b>577</b>
<b>77</b>	<b>(Reserved for possible future use in the Harmonized System)</b>	<b>586</b>
<b>78</b>	<b>Lead and articles thereof</b>	<b>587</b>
<b>79</b>	<b>Zinc and articles thereof</b>	<b>591</b>
<b>80</b>	<b>Tin and articles thereof</b>	<b>595</b>
<b>81</b>	<b>Other base metals; cermets; articles thereof</b>	<b>599</b>
<b>82</b>	<b>Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal</b>	<b>603</b>
<b>83</b>	<b>Miscellaneous articles of base metal</b>	<b>610</b>
<p style="text-align: center;"><b>SECTION XVI</b> <b>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</b></p>		
<b>84</b>	<b>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof</b>	<b>619</b>
<b>Chapter</b>	<b>Title of Chapter or Section</b>	<b>Page</b>



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	674
<p style="text-align: center;"><b>SECTION XVII</b> <b>TRANSPORT EQUIPMENT</b></p>		
86	Railway locomotives and the like, and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment for roads	709
87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	713
88	Aircraft, spacecraft, and parts thereof	730
89	Ships, boats and floating structures	732
<p style="text-align: center;"><b>SECTION XVIII</b> <b>OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF</b></p>		
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	735
91	Clocks and watches and parts thereof	759
92	Musical instruments; parts and accessories of such articles	765
<p style="text-align: center;"><b>SECTION XIX</b> <b>ARMS &amp; AMMUNITION; PARTS &amp; ACCESSORIES THEREOF</b></p>		

<b>Chapter</b>	<b>Title of Chapter or Section</b>	<b>Page</b>
93	Arms and ammunition; parts and accessories thereof	769
<p style="text-align: center;"><b>SECTION XX</b> <b>MISCELLANEOUS MANUFACTURED ARTICLES</b></p>		
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	773
95	Toys, games and sports requisites; parts and accessories thereof	782
96	Miscellaneous manufactured articles	788
<p style="text-align: center;"><b>SECTION XXI</b> <b>WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES</b></p>		

<b>97</b>	<b>Works of art, collectors' pieces and antiques</b>	<b>796</b>
	<b>Appendix of Quantitative Measurement Units</b>	<b>798</b>
	<b>TABLE OF CONTENTS</b>	<b>799</b>

**Notice:**

**Chapters (98 and 99) are reserved for special purposes by the contracting parties**